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INDEX TO THE CIRCULAR ORDERS

OF THE

BOARD OF REVENUE, LOWER PROVINCES,

FOR 1894 AND 1895.

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Kanangoes—			
Figure "5" substituted for "4" in rule 3 of the rules for—*Vide* "Rules."			
Status and appointment of—, strength and distribution of staff of—. Posting of staff of—. Duties of—...	January 1895	4	4-5
Kharwa cloth—			
To be used in binding all registers and books which do not absolutely require to be bound in leather ...	June „	7	120
Lease(s)—			
Revised section IV of the rules for—of Waste Lands in Chittagong—	May „	8	100 – 106
Revised rules for—of Waste Lands in the Sundarbans—*Vide* "Rules."			
Leather—			
Kharwa cloth to be used in binding all registers and books, which do not absolutely require to be bound in—*Vide* "Kharwa cloth."			
Leave—			
Responsibility of managers of estates while on privilege—	January 1894	6	4

Subject.	Month and year.	No.	Page.
Legal advice—			
Levy of special charges for—and audit thereof ...	January 1894	6	14
Letters—			
Rule prescribed to regulate the form and despatch of —to be strictly observed by District Officers ...	May 1895	6	99
Library—			
One—for each district and each subdivision. Catalogue and arrangement and charge of books in the —. Revision of the catalogue			
Access to—			
System of issue of books in the—. Form of registers of books received and issued from the— ...	„ „	1	81-84
Stamping of books in the—			
Inspection and verification of—			
Annual report of—			
Copies of Indian Law Reports and Bengal Quarterly Civil List, how to be distributed and disposed of ...			
License(s)—			
New condition, IIIA, added to the form of—for the sale of imported spirituous and fermented liquors, requiring the vendor not to possess or sell any such liquor, unless the bottle bears a label or capsule or the cork is sealed with a seal, showing the name and style of the firm or shop by which, and the place at which, the liquor has been bottled, and the country of manufacture	March 1894	14	67
Condition IX of the—for sale of outstil liquor in Form No. 57 in Appendix A, pages 260 to 263, omitted, and the subsequent conditions renumbered	June „	4	179
Revised condition substituted for the existing condition IV of the—for the sale of imported spirituous and fermented liquors requiring the vendor not to possess or sell any such liquor, unless the label, capsule or seal of the bottle shows prominently, in letters not smaller than the largest used in other parts thereof, the name and style of the firm or shop by which, and the place at which the liquor has been bottled, and the country of manufacture ...	January 1895	12	17
For the retail vend of fermented tari and pachwai are to be issued in form No. 63, in the districts in which the tree-tax system is in force. As regards the former, the—shall be accompanied by a printed schedule of palm trees to be tapped, in Form No. 145, and the fee shall be determined according to a fixed rate per tree. *Gachuas* or tree-tappers shall be granted a—in form No. 64 for wholesale supply of tari to retail vendors	May „	12	110
Form of—to work a private distillery for manufacture of spirits after the English method revised—*Vide* "Form."			

Subject.	Month and year.	No.	Page.
License(s)—*concluded.*			
Condition inserted in—for retail vend of tari, prohibiting the licensee to employ any one except the registered tree-tappers named therein—*Vide* "Tari."			
License fees—			
Vide "Fees, License."			
Liquor(s)—			
Transfer of—from one railway refreshment room to another without a pass—*Vide* "Form."			
No spirituous or fermented—shall be brought for sale under excise license Nos. 12, 18, 20 and 22, except under a pass granted by the Collector of the district from which the—are brought—*Vide* "Forms" and "Pass."			
Vendors of imported spirituous and fermented—are required not to possess or sell any such—unless the bottle bears a label or capsule or the cork is sealed with a seal, showing the name and style of firm or shop by which, and the place at which, the—has been bottled, and the country of manufacture—*Vide* "License."			
Malikana—			
Payment of—. Description of—. Payment to be entered in the prescribed register	February 1894	11	49-50
Permanent or pensionary—to be paid on permanent payable orders issued by Collectors	„ „	11	52
Roll of recipient of—	„ „	11	53-54
Duplicate roll of—			
Transfer of—			
Calculation of—	September „	3	240
Refund of—when to be refused—*Vide* "Refund."			
Malikanadar(s)—			
Exemption of—from personal appearance— ...	February „	11	55
Life certificate of—			
Precaution to be taken to present imposition ...			
Malwa Opium—			
Instructions to Treasury officers regarding the deficiency in weight of—and the refund on account of value of such deficiency to be given to vendors	September 1895	5	152
Manuals—			
Additions and alterations made in the Certificate Procedure, Cess, Wards, Land Registration and Butwara—in connection with arrears of cesses due. A list of defaulters to be put up after the expiry of each kist—*Vide* "Cesses."			

Subject.	Month and year.	No.	Page.
Manual, 1888—			
Certificate Procedure—			
Addition made to rule 23 A, section III, page 22 of the—relating to estates with unsettled rent-roll and not ripe for application of the certificate procedure. Certificate Officer and Manager held responsible for seeing that certificates are not issued in disregard of these instructions	October 1895	8	161
Manual—			
Certificate Procedure—			
Revised edition of the—issued, and instructions to Revenue Officers in connection therewith ...	December ,,	4	201-202
Manual, 1888—			
Cess—			
New Rule 8, Section VII of the—exempting all lands appertaining to the Eden Canal in Burdwan, from the operation of the Cess Act—*Vide* "Act—Cess."			
Manual—			
Excise—			
Directs insertion of the words "Monghyr and Bhagalpur" after the word "Division" in line 13, clause 31, section XIII, page 137 of the—, 1891 ...	January 1894	8	27
Correction of the words "No. 7" to "No. 7B" in line 2, clause 1 of the Board's subsidiary Opium Rules printed on page 22 of the—, 1891	February ,,	4	35
Corrections made in clause 49, section XIII, page 140 of the—, and the words "singly or combined with licenses for the sale of rum and country spirits" omitted from the revised clause 5, section V, pages 115 to 118 of the—	March ,,	11	65
Clause 19, section II, page 106; clause 8, section XII, page 132; and clause 30, section XX, page 158 of the—, 1891, expunged, and the subsequent clauses in those sections renumbered	May ,,	5	136
The word "once" substituted for "twice" in line 3, clause 18, section XIV, page 145 of the—, 1891, in connection with Subdivisional Officer's visit to a spirit depôt	,, ,,	14	152
Portion of clause 11, section XVIII, page 151 of the—omitted and a foot-note added to that clause, regarding free home-brewing of pachwai without restriction of quantity for domestic consumption among the aboriginal tribes in certain districts and with restriction of quantity among the hill and other aboriginal tribes in Darjeeling and Jalpaiguri	June ,,	9	187-88
Corrections made in line 1, clause 22, section VI, page 121 of the—regarding printing of passes in triplicate, for removal of spirits manufacturd in India after the English method	March ,,	12	52
The words "nett weight as declared in the import pass of the ganja in" substituted for "gross weight of" in line 1 of clause 60, section XX, page 164 of the 1891	April 1895	7	60

Subject.	Month and year.	No.	Page.
Manual—*concluded.*			
Excise—concluded.			
Addition of the name of Hazaribagh to the list of districts given in the margin to the foot-note to clause 11, section XVIII, page 151 of the— ...	November 1895	6	176
Addition made to clause 13, section XIV on page 143 of the—	„ „	15	190
Amendment made in clause 24, section III, page 112 of the—	„ „	16	190
Revision of clause 29, section XIII, page 137, of the —, regarding levy of duty on the quantity of molasses, sugar or other saccharine matter used in the manufacture of country spirits—*Vide* "Duty."			
Alterations made in clause 35, section XX, page 159, of the—, 1891, regarding duty on flat ganja in the Orissa Division—*Vide* "Duty."			
Additions made to clause 62, section XX, page 165 of the—, 1891, regarding printing of ganja pass form 118 in triplicate—*Vide* "Form."			
Addition made to clause 32, section II on page 108 of the—, 1891, regarding progress of settlement of excise licenses—*Vide* "Settlement."			
Inspection—			
Questions 24 to 29 added at the end of "3—stamps" at page 49 of the—, 1891	January „	6	6
Questions 9 (*a*) to 9 (*e*) added to the—, 1891, after question 9 of heading "4—Stationery and Forms," sub-heading "(*a*) Stationery"	„ „	8	8-9
Questions Nos. 5 to 8 added at the end of "2—Income-tax" at page 48 of the Board's—, 1891	April „	11	77
Manual, 1891—			
Inspection—			
Additions and alterations made in the—	November „	12	187-89
Manual—			
Opium—			
Alterations made in Rule 48, Chapter II, section IV, page 9 of the Benares—, Part II	July „	5	129
Insertion of a clause in Rule 169, Chapter III, Part II of the Bihar—, regarding selection of khatadars by cultivators	August „	15	144
Manual, 1895—			
Records—			
New heading added at end of Appendix IVA at page 41 of the—relating to "applications for separate accounts and common registry"	December „	5	202
Manual, 1889—			
Registration—			
Words "right of" to be struck out from line 1 in Rule 7, Chapter V of the—	January „	2	1

Subject.	Month and year.	No.	Page.
Manual, 1868—			
Revenue Officer's—, Section X of the—cancelled and a revised section substituted—	January 1895	4	2-6
Revised section XXVIII in page 66 of the—. *Vide* "Library."			
Manual—			
Revenue Officer's— Addition of the words "the smallest possible number of postage stamps should be used on each cover" to paragraph 5, section XXI, page 50 of the—, 1888—*Vide* "Stamps, Postage."			
Manual, 1888—			
Settlement— Forms 13, 14, 15, and 15(*b*) of Appendix C, of the—cancelled and revised rules substituted for rules 9 and 9 (*b*) and statements A and B on pages 36 and 37 of the—cancelled...	September 1894	2	225-39
Alterations and additions made in the Board's—in connection with settlement of boundary disputes—*Vide* "Boundary disputes."			
Manual—			
Stamp— Revised table substituted for Table II, Appendix C, pages 161 to 167 of the Board's—, 1889, regarding reduction or remission of stamp duty on certain instruments	August „	8	217-224
Note made against Rule 7 of the rules in section VIII, page 120 of the—, 1889, that the register of stamp vendors' license is required to be kept up in the Stamp Department	July 1895	7	130
Revised Appendix A II substituted for that on page 126 of the—1889, regarding the several forms of registers to be kept in the Stamp Department ...	September „	7	154
Manual, 1892—			
Survey— Alterations and additions made in the Board's—in connection with settlement of boundary disputes—*Vide* "Boundary disputes."			
Manual—			
Tauzi— Corrections made in certain rules and appendices of the—	October „	2	155-56
Additions and alterations made in the—	„ „	12	164-65
16th and 18th June substituted for 26th and 28th June, respectively, in column 2 of the compartment for 1st kist in the form of Road and Public Works Cess Ledger, Appendix "Q" at page 98 of the— ...	November „	3	174-75

Subject.	Month and year.	No.	Page.
Manual—*concluded.*			
Tauzi—*concluded.*			
Additional clause inserted as last clause of Rule 1, section XVI, Chapter II, page 28 of the—, in connection with submission of chalans with applications for transfer receipts	December 1895	9	207-208
Words "minus the total of column 11 of the same" omitted from the last line of Rule 9(ii), page 37, section XVIII, Chapter II of the—.	December „	10	208
Words "from" substituted for the word "for" in heading of column 5 of Table II of return No. X, Appendix N, page 49 of the—			
Manual, 1888—			
Ward's—			
Alterations and additions made in—in connection with the Government management of private estates ...	January 1894	6	3-23
Word "and the Director of the Department of Land Records and Agriculture" struck out, from Rule 7, section II, Part IIIA of the—	April 1895	4	56
Additions made to Rule 4, section VIII(*k*), 68 of the—	August „	2	131
Clause added to end of Rule 3, section VIII, Part I, page 60 of the—relating to estates with unsettled rent-roll and not ripe for application of the certificate procedure.	October „	8	161
Certificate Officer and Manager held responsible for seeing that certificates are not issued in disregard of these instructions			
Addition made at end of Rule 21, section IV, page 50 of the—relating to the omission of transactions connected with permanent advances from return XXXI.—*Vide* "Advances."			
Maps—			
Changes in physical features, &c., ascertained by surveys to be incorporated in topographical—. Samples of the—to be sent to Surveyor-General ..?	August „	11	139-41
Stamp duty chargeable on authenticated copies of—or plans—*Vide* "Duty."			
Map(s) and plan(s)—			
Certified copies of—are chargeable with eight annas stamp duty, irrespective of the cost of preparation of the—. Stamps to be affixed to the petitions for certified copies of—	October „	5	157-58
Medical opium—			
Monthly statement in Form 119B, to be submitted to Board by the first week in each month, showing the quantity of—manufactured at the Patna Factory, prescribed	June „	4	114-16

Subject.	Month and year.	No.	Page.
Money-order(s)—			
No rent—to be refused from a Government khas mahal tenant or from a tenant of an estate under the management of the Court of Wards. The rent—system to be explained to landlords	January 1894	5	3
Rules relating to other than revenue—expunged from the Tauzi Manual and revised rule substituted.			
Procedures to be followed in the office of issue and in the post office of payment. In the treasury or sub-treasury, and in the offices of the payees of the— ...	April 1895	10	63-76
Money-Order Form—			
Alteration in the revenue—for entry of the separate number of the account to which the money is to be credited—*Vide* "Forms."			
Money-Order Rules—			
Additions and alterations in the Revenue—in the Tauzi Manual and Board's rules, 1888—*Vide* "Rules."			
Mutation cases—			
The final order on the record of—to be cast by deciding officers in the shape of the revised form No. 220A—*Vide* "Forms."			
Name and official designation—			
Of officers to be mentioned in communications to Government when weight is to be attached to any particular officer's opinion—*Vide* "Rule(s)."			
Notice(s)—			
Posting of—at subdivisional cutcherries within the jurisdiction in which the estate or part of it referred to in the—is situated, a separate fee of 12 annas being charged for the—	June 1894	7	181
Numbering of estates—			
Revenue-paying estates to bear the same number in the Road Cess and Land Revenue Collection offices, and that number only. Revenue-free estates and rent-free holdings each to have a separate series of numbers. Entries to be made accordingly in register I	January „	1	1
Opium—			
Revised rates at which cultivators are to be paid at the time of weighments for the several classes of—delivered by them—*Vide* "Payments to cultivators."			

Subject.	Month and year.	No.	Page.
Opium—*concluded.*			
Poppy cultivators in the Bihar Agency found in possession of contraband—. Rules for the prosecution of—*Vide* "Rules."			
Opium Manual—			
Vide "Manual."			
Opium smugglers—			
Transfer of—from the jail in which they confined to the Patna Jail—*Vide* "Rules."			
Pachwai—			
Free home-brewing of—without restriction of quantity for home consumption in the Sonthal Parganas and among the aboriginal tribes in certain districts, permitted. Pass required in all other cases for possession of more than 4 seers of undiluted or 12 seers of diluted—	March 1894	12	65-66
Licensed vendor of—paying an annual fee of Rs. 200 or over are required to keep a daily account in the form prescribed of the materials used in the manufacture of—and of the quantity of—sold ...	April 1895	15	80
Condition V of the license for the retail vend of—revised	August ,,	18	142
Partitions—			
Made under the latter part of section 32, Act VIII (B.C.) of 1876 to be treated as new—, and fresh applications under section 17 are necessary ...	January ,,	5	6
Partition Fund—			
Rule prescribed for correct preparation of annual abstracts and accounts of the—to include the cost of Commissioners' establishments contributed by each district	Nov. 1894	9	269-70
Partition papers—			
To be engrossed on stamp paper. In case of amendment of—and renewal of—duty paid to be refunded	April 1895	5	56
Pass(es)—			
Revised condition substituted for condition II of the Excise license forms Nos. 12 and 13, regarding transport of liquors under a—granted by the Collector of the district from which they are brought ...	June ,,	3	113
Transfer of liquor from one railway refreshment room to another without a—*Vide* "Form."			
Printing of ganja—form No. 118 in triplicate in cheque form—*Vide* "Form."			

Subject.	Month and year.	No.	Page.
Pass(es)—*concluded.*			
Revision of forms of—Nos. XI, XII and 67—*Vide* "Forms."			
Printing of—in triplicate for removal of spirits manufactured in India after the English method—*Vide* "Manual."			
Required for possession of more than 4 seers of undiluted or 12 seers of diluted pachwai—*Vide* "Pachwai."			
Revised salt—form substituted for that prescribed by Rule 4 of the rules for regulating the weighment and removal by rail or water of non-duty paid salt under bond—*Vide* "Rules."			
Payments to cultivators—			
Revised rates substituted for those given in Rule 263, page 59 of the Benares Opium Manual, Part II, at which—are to be made at the time of weighments for the several classes of opium delivered by them ...	April 1895	13	78
Revised rates substituted for those given in Rule 263, page 65 of the Bihar Opium Manual, Part II, at which—are to be made at the time of weighments for the several classes of opium delivered by them ...	June "	10	122
Penalty—			
Instructions for levy of duty and—under sections 19E and 19G of Act VII of 1870—*Vide* "Duty."			
Plans—			
Stamp duty chargeable on authenticated copies of maps or—*Vide* "Duty."			
Pleaders—			
Government—bound to defend Government officers in criminal prosecutions	February 1894	3	33
Deputation of Government—to mufassal			
Engagement of—in appeals and revision cases. Magistrate has the first call on the services of Government—	" "	3	34-35
Police Revenue estates—			
To appear in the tauzi roll as separate estates Collections to be credited in the tauzi ledger and shown in table II of return X. No separate table No. II being required	March 1895	1	31
Poppy cultivators—			
Procedure for dealing with—in the Bihar Agency found in possession of contraband opium—*Vide* "Rules."			

Subject.	Month and year,	No.	Page.
Poppy leaves—			
Rates at which—of first, second and third qualities are to be paid for, prescribed—*Vide* "Rules."			
Post-Card notices—			
Rules for issue of—previous to issue of certificates under the Public Demands Recovery Act I (B.C.) of 1895—*Vide* "Rules."			
Postage Stamps—			
To be used in the Partition Department. Cost to be recovered as part of the expense of partition ...	March 1895	6	46
Directions for number and value of—to be used on bulky covers	May ,,	7	99
Poundage fees—			
Vide "Fees."			
Powers of Deputy Opium Agent—			
Collectors of Patna, Gaya, Shahabad, Saran, Muzaffarpur, Darbhanga, Monghyr, Bhagalpur and Champaran cannot delegate the—vested in them under section 3 of Act XIII of 1857 to any of their subordinates. All cases under section 10 of the Act must therefore be tried by themselves ...	,, 1894	6	136
Powers of Settlement Officers—			
To secure attendance of parties, and the production of jamabandi papers	March ,,	4	61-62
Preliminary correspondence—			
When to be carried on between the Collector, Commissioner and the Board, and when between the Commissioner and Director of Land Records, the latter taking orders from the Board	January 1895	10	11
Prevailing rate—			
Correspondence relating to the meaning of the term—as used in section 30(*a*) of the Bengal Tenancy Act VIII of 1885	June 1894	8	182-87
Price-lists—			
Copies of—published under clause 3, section 39 of the Bengal Tenancy Act VIII of 1885, to be written in the vernacular of the district	November ,,	3	251

Subject.	Month and year.	No.	Page.
Private estates—			
Alterations and additions made in the Wards' Manual, 1888, in connection with the management of—by Government	January 1894	6	3-23
Alterations in section I of the rules under Act X of 1892 for management of—by Government—*Vide* "Rules."			
Process(es)—			
Alteration in the second sentence of Rule 2, section VII, Chapter VII of the Board's Rules, 1888, relating to the average number of original—to be served annually by a permanent process-server ...	May ,,	1	131
Statement showing the number of original—to be served annually by a permanent process-server in each of the districts in Bengal	,, ,,	1	132
Process fees—			
Vide "Fees, process."			
Proprietor—			
Legal Remembrancer's opinion and Board's views of the definition of the term—in connection with applications for survey and settlement under the Bengal Tenancy Act	April ,,	2	78
Prosecution—			
Government ruling indicating the circumstances under which criminal—of a licensee for non-payment of license fees on due dates should be resorted to ...	March ,,	9	64
Reasons which render it inexpedient to undertake a criminal—of Government servants dismissed on account of offences for which they are liable to be criminally prosecuted, are to be recorded at the time of passing the order of dismissal, and a copy of the recorded reasons, is to be forwarded, with any report that may afterwards be made on the case, to the Board or Government	,, ,,	15	67-70
Public Prosecutor—			
Form of memorandum for engagement of— ...	February ,,	3	34
Rates—			
Power of Local Government to levy—	January ,,	6	7
Validation of levy of past—	,, ,,	6	8
For supervision and management of private estates Leviable on gross income ... ... May be varied, reduced or remitted ... ... How to be credited ... ... How to be levied when an estate is in different districts	,, ,,	6	10

Subject.	Month and year.	No.	Page.
Receipts—			
Instructions to Managers of estates for adjustment of—from rent, cesses and other dues under "Suspense account" in their proper headings before submission of return No. XXXI	December 1895	3	200-201
Record(s)—			
Revised rule 2 in section VI of the Record's Manual, 1883, relating to classification of English—does not apply to subdivisional offices	March 1894	6	62
Revised clause of rule 3, section II, page 7 of the Record's Manual, 1895, directing that—of cases should be kept in the record-room of the district on the revenue roll of which the estate is borne. Cases in which exceptions are to be made	November 1895	11	186
Revised rule for period of retention of—at subdivisions, —*Vide* "Rules."			
Records—Destruction of—			
Kind of—to be destroyed and period for—such— ...	,, 1894	8	267—69
Records of right(s)—			
Revised Chapter VII of the Bengal Tenancy Act rules, relating to the procedure to be followed by Revenue Officers in regard to—and settlement of rents—*Vide* "Rents—Settlement of."			
Recording of evidence in English—			
Instructions for guidance of Settlement Officers for—in proceedings under Chapter X of the Bengal Tenancy Act	April 1894	7	127-28
Refund			
Of malikana when to be refused	February 1895	3	20
Register(s)—			
Preservation or destruction of old—of previous valuations of each district	,, 1894	1	31
Of recipients of permanent malikana to be kept by Collectors	,, ,,	11	52&55
How to be kept			
Supervision of—			
Form of—			
Opening of separate—for any department for entry of sales	March ,,	5	62
Of receipt and issue of printed forms in form No. 71 inserted in section III, Chapter VIII, page 140, and section IV, Chapter VIII, page 154 of the Board's Rules, 1888	April ,,	8	128

Subject.	Month and year.	No.	Page.
Register(s)—*concluded.*			
Additions and corrections made in sections I and III, Chapter VIII of the Board's Rules, 1888, regarding Excise—	April 1894	9	129-30
Board's instructions relating to opening of a—in the land registration offices for recording particulars of transfers of proprietary interests intimated to Collectors by civil courts and registration offices ...	August „	6	214-15
Number and name of shop to be inserted after name of licensee in sub-heads (*a*), (*b*), (*c*), &c, of heading 7 of —No. 115, showing receipts and expenditure of ganja at a warehouse	April 1895	9	61
Cess tauzi—superseded by the form in Appendix T, page 103 of the Tauzi Manual	June „	2	113
In form No. 72 for keeping record of licenses granted to stamp vendors, prescribed	July „	7	130
Revised form of—No. 132 of chalans of money on account of excise revenue paid into the treasury, substituted for the form given on page 326 of the Excise Manual	August „	5	133-34
Form of—No. 58 of court-fees realized, prescribed for use in the revenue courts of Bengal, in supersession of—No. 3 at page 129 and—Nos. 4 and 5 at page 130 of the Stamp Manual, 1889	September „	7	152-53
Revised particulars of—No. 58 of court-fees realized in revenue courts substituted for those given on page 154, Chapter VIII, section IV of the Board's Rules, 1888	„ „	7	154
Of receipts and issues of printed forms in form No. 6 of the Stationery Manual, prescribed—*Vide* "Forms."			
Revision of form of leaf chalan—*Vide* "Form."			
Form of—of duplicate keys of Chubb's locks—*Vide* "Form."			
For testing, at the time of annual audit of accounts of the Stationery Office, the completeness of the file of invoices of European stores—*Vide* "Rule."			
Registers A and D—			
Instructions for economy of space in general— ...	January 1894	3	2
Instructions how to utilise the spare spaces in—by entry of names and address of proprietors, managers, and mortgagees of estates, characters and extent of interest, and for mutations	June „	3	178-79
Register B, Part II—			
Instructions for making entries in—	April „	6	127
Register D—			
Revised form of—of intermediate mutations prescribed and substituted for the form at page 64 of the Land Registration Manual, 1889	September 1894	4	241-44

Subject.	Month and year.	No.	Page.
Register I—			
Instructions for filling up—shown in page 86 of the Cess Manual, 1888	January 1894	1	1
Register No. 4—			
Heading of column 6 of—of mutation cases revised ...	„ „	4	2
Register 12—			
Question 9 for—on page 7 of the Board's Inspection Manual, 1891, to be expunged and question 10 numbered 9	„ „	2	2
Board's Circular order No. 2 of January 1894 cancelled and question 9 for—on page 7 of the Board's Inspection Manual, 1891, retained, the number of question 10 being as before	Feb. 1895	1	19
Register(s) 21 and 22—			
Alterations made in headings of—	April „	12	77-78
Register No. 23—			
Revised foot-note for—. "For the districts of the Orissa Division the heading of—shall be estates, tenures, and under-tenures, and raiyati holdings sold under Act X of 1859, Act VIII (B.C.) of 1865, and Act VIII of 1885."	Nov. 1894	1	249
Register 26—Inspection Book—			
Alterations made in the instructions contained in—showing how, when, and what entries should be made	July „	1	203
Register No. 28—			
Foot note added to—at page 148 of the Board's Rules, 1888, relating to the entry in—of certificates received from other districts for service before delivery to the nazir. The—to be kept by some other person than the nazir. Proviso 2 at top of—to be struck out ...	August 1895	10	139
Register 38—(Prisoners)—			
To be kept up at subdivisions	January 1895	1	1
Register 41—			
Subdivisional record-keepers to keep a—. Heading of column 3 to be altered from "Number and name of estate" to "Month and year	Dec. 1894	7	277

Subject.	Month and year.	No.	Page.
Register 41A—			
Wards "or C" to be omitted from column 6 of—of records of cases not connected with any estate ...	February 1895	6	23
Register No. 68—			
Column 1 "Serial number of process" added to—, and the numbers of existing columns changed accordingly 2-12. Foot note added to—. The nazir to note the serial number of each entry in column 1 on the process, and the same number to be noted on the chalan	May 1894	11	150
Register No. 71—			
Prescription and description of form of—for receipt and issue of printed forms	April ,,	8	128
Rent—			
Proprietor precluded from suing a tenant for—until his name is actually registered under the Land Registration Act. A mere application to be registered, being insufficient for the purpose ...	March ,,	2	61
Rents—Settlement of—			
Revised Chapter VI of the Bengal Tenancy Act Rules relating to the procedure to be followed by Revenue officers in regard to record of rights and— ...	December ,,	8	278-294
Repairs—			
Agricultural Public Works grant not to be utilised for—of places of worship or other public buildings, without Board's previous sanction	April 1895	2	55-56
Report(s)—Annual—			
Attention of Revenue Officers drawn to Government Resolution on Board's Land Revenue—Administration—for 1893-94, relating to temporarily-settled estates, Road and Public Works Cesses, operation of Sale Laws, Survey and Settlements, Land Acquisition, advances under the Agriculturists' Loans Act and the training of junior civilians in survey and settlement work	November 1894	2	249-51
Figures for three instead of two years to be furnished by Commissioners in future Cess—, and classification to be adopted as directed in the Government Resolution on Board's Cess—for 1893-94 ...	,, ,,	7	267

Subject.	Month and year.	No.	Page.
Report (s)—Annual—*concluded.*			
Government Resolution on Board's Land Revenue Administration—for 1894-95, and Revenue Officers' attention drawn to the following points noticed by Government :—			
Standards of collections.			
Remissions.			
Permanently and temporarily-settled estates.			
Estates held direct by Government.			
Operation of the Sale Laws			
Working of the Public Demands Recovery Act VII (B.C.) of 1880.			
Compulsory measures for realization.			
Estates under direct management.			
Inspection of accounts.			
Advances of under the Land Improvement and Agriculturitsts' Loans Acts—			
Training of junior civilians in survey and settlement work	November 1895	1	169-74
Board's Cess—for 1894-95, and Government Resolution thereon, circulated for information and guidance of all Revenue Officers	,, ,,	2	174
Return—			
Heading 9 of Table I of form of—No. XXXV in Appendix A-III, pages 136 and 137 of the Stamp Manual, modified—*Vide* "Duty."			
Revision of form—of No. LIV—*Vide* "Form."			
Compilation of—No. XXIII from the file of copies of instruments sent under Clause 1 of Section 35 of the Indian Stamp Act—*Vide* "Rules."			
Returns XXXII and XXXIII—			
Dates for submission of—	January ,,	6	13
Revenue—			
Of an estate may be paid by transfer receipt or revenue money-order	March ,,	5	39
Revenue Officers' Manual—			
Vide "Manual."			
Rewards—			
Applications for special—in cases under the Opium and Excise Acts—Forms of—*Vide* "Forms.'			
Rules for the payment of—in Opium cases—*Vide* "Rules."			

Subject.	Month and year.	No.	Page.
Rowana—			
Wholesale rowanadar shall endorse on the wholesale—the number and date of every retail—issued, and the quantity sold under it—*Vide* "Rules."			
Rules (s)—			
Power to make—	January 1894	6	8
Made by the Lieutenant-Governor of Bengal, having the effect of law	,, ,,	6	8-10
New note, 2, added at the end of the—for verifying stock of stamps in central depôts in Appendix B, pages 139 and 140 of the Stamp Manual, 1891, to the effect that these—apply to officers making over charge of office of Superintendent of Stamps ...	,, ,,	9	27
New—VI and VI A substituted for—VI, Part IV of the High Court—regarding process fees numbered (4) in Appendix B, pages 144—151 of the Stamp Manual, 1889	,, ,,	10	28-29
Revised—for lease of waste lands in the Sundarbans...	February ,,	2	31-32
For prosecution of criminal charges before any Court—	,, ,,	3	32-35
Additions made to—162 and 163, page 37, Chapter III, Part II of the Bihar Opium Manual, regarding khattawar receipt form No. 108, and receipt for the 1st and 2nd advances to khattadars	,, ,,	5	38-39
New Section XX A, containing special—regarding the importation of Garhjat ganja and siddhi from the Tributary Mahals of Orissa, added to the Excise Manual	,, ,,	7	42-45
Revised—substituted for—7, Section 1A of the Stationery Manual, regarding supply of Chubb's locks by the Stationery Superintendent on indent ...	,, ,,	12	57
Note added to—28 on page 100, Section IV, Part I of the Stamp Manual, regarding supply of stamps direct from the central depôt to branch depôt ...	,, ,,	13	57
Substitution of the words 'place in the trash immediately below the lid a ticket bearing his signature under the words 'upper layer packed by me,'" for the words "chalk mark it with his initials' at the end of—367, Section VI, Chapter VII, Part III of the Benares Opium Manual	March ,,	8	64
Addition made to—13 of the Board's Subsidiary Opium—at page 25 of the Excise Manual, regarding transfer of opium smugglers to the Patna Jail ...	,, ,,	10	64
Revised—substituted for—60 and 61 at pages 13 and 14, Chapter II of the Bihar Opium Manual, Part II, and at pages 12 and 13, Chapter II of the Benares Opium Manual, Part II, regarding dismissal, removal, or suspension of Government officers ...	,, ,,	15	67-70

Subject.	Month and year.	No.	Page.
Rule (8)—*continued.*			
Reprint of the Board's Subsidiary Opium—substituted for those printed on pages 50 to 56, Chapter IV, Part I, and corrections made in the—issued by Government, under the Opium Act I of 1878, published at pages 18 to 27, Chapter III, Part I, of the Opium Manual, 1891	April 1894	5	79-126
Revised—Nos. 255, 256 and 256(*a*) substituted for the existing—Nos. 255 and 256 of the Benares Opium Manual, Part III, regarding cake-making and classification of cake-makers into sections	May „	3	133-35
Additions made to—87 on pages 17 and 18, and—113 on pages 23 and 24, Chapter II of the Benares Opium Manual, Part II, regarding custody of security bonds under double lock in the Treasury	„ „	4	136
For regulating the weighment and removal by rail or water under bond of non duty-paid salt from shipboard or from the Government salt golas, to a warehouse, and for the clearance of the salt from the warehouse	„ „ „ „ June „	7 1	137-45 192-201
Revised—substituted for the—in Section XI, pages 180-31 of the Excise Manual, 1891, regarding importation by sea into Calcutta of spirit manufactured in British India	May „	8	146-47
Alterations in Section I of the—under Act X of 1892 for Government management of private estates ...	„ „	10	149-50
Corrections made in—2, Section XXII, page 169 of the Excise Manual, 1891	„ „	12	150-51
Additions made to—316 of both Bihar and Benares Opium Manuals, Part II, showing the rates at which poppy leaves of different qualities are to be paid for	„ „	15	152-54
Revised—for grant of leases of waste lands for tea cultivation in Jalpaiguri and Darjeeling ...	June „	1	155-77
New—34A, Section II, page 34 of the Board's Salt Manual, inserted, directing wholesale rowanadar to endorse on the wholesale rowana, the number and date of every retail rowana issued, and the quantity sold under it	„ „	5	179
Word "district" substituted for "offices" and "office" in line 2 of—5 and 6 for filling up vacancies and employment of unpaid apprentices in mufassal offices	July „	4	207
In lines 2 and 3 of—4 Chapter I of the Board's—1888, "1st August" substituted for "20th July" and in line 5 "1st September" for "20th August" ...	August „	5	214
Revised—directing Collectors to submit to Commissioners before 1st June and October each year, a programme of their proposed rainy and cold weather tours in the interior	September „	1	225
The word "Calcutta" substituted for the word "Howrah" in—318(1), 318(2), 318(3), 360, 362, 363 and 364 of the Bihar Opium Manual, Part III, and —308(*b*), (*c*) and (*d*), 419(*c*), 420, 422, 423 and 424 of the Benares Opium Manual, Part III	„ „	6	246
Revised—substituted for—8 in Section VII of the Records Manual for period of retention of records at subdivisions	October „	1	247

Subject.	Month and year.	No.	Page.
Rule (s)—*continued.*			
For the prosecution of poppy cultivators in the Bihar Agency found in possession of contraband opium ...	October 1894	2	247-48
Revision of paragraph 2 of—106, page 23, Part II of the Bihar Opium Manual, regarding alleged smuggling of opium by opium cultivators	November ,,	5	265
Omission of certain words from—271, Chapter XIV, page 63 of the Bihar Opium Manual, Part III ...	,, ,,	10	270
Revised—for employment of unpaid apprentices in mufassal offices. Number not to exceed 20 per cent. on the number of permanent employes	December ,,	1	271
Revised—substituted for—2, Chapter XI of the Survey Manual of 1892, containing instructions for Revenue officers when deciding disputes under section 106, and fixing fair rent under section 102 of the Bengal Tenancy Act	,, ,,	2	271-72
Revision of foot-note to—187, Chapter X, page 41 of of the Bihar Opium Manual, Part III, regarding the principle of obtaining dryage of opium in transit from the mufassal to the sadar factory	,, ,,	5	276
Additions made in the—in Part III, Section VIII, pages 119-20 of the Stamp Manual, 1889, regarding file to be kept by Collector of copies, of instruments sent under clause 1 of section 35 of the Indian Stamp Act, for compilation of Return No XXIII ...	,, ,,	9	294
Addition of—to Section I A of the Stationery Manual, regarding keys of Chubb's locks in use in treasuries and sub-treasuries	January 1895	7	7-8
Transformation of—1, 2, 6, 7 and 8 of Chapter XIII of the Settlement Manual 1888	,, ,,	10	11-16
Foot-note added to—584, page 118, Chapter XI, Part III of the Benares Opium Manual, exempting Reservists of the Native army from furnishing security before their appointments as guard burkandazes at the Ghazipur Factory	,, ,,	11	17
Revised—13, Section VI(*b*), at page 19 of the Revenue Officer's Manual, 1888, relating to half-yearly inspection of District Officer's office	February ,,	2	19
New—added after—4, Section VI(A), page 9 of the Stationery Manual, regarding totalling of indents for forms	,, ,,	5	20-21
Prescribed for treatment, despatch and preservation of confidential correspondence. The—to be carefully noted and observed	,, ,,	8	23-24
Amendment of—11 of the Board's Subsidiary Opium —at page 24 of the Excise Manual, regarding prosecutions under the Opium Law and fines imposed and rewards paid in opium cases	,, ,,	10	25-28
Revised—substituted for clause 29 section II, page 107 of the Excise Manual, regarding fixing of compensation to be paid to liquor vendors for closure of their shops on the arrival of British troops ...	,, ,,	11	29
Correction made in—345, and a new—345 A inserted in Chapter XVII, page 82, Part III of the Bihar Opium Manual, regarding check to be exercised by the Assistant Factory Superintendent over the packed chests	,, ,,	12	29

Subject.	Month and year.	No.	Page.
Rules (s)—*continued.*			
New—15 (*a*), section XXI, at page 52 of the Revenue Officers' Manual 1888, directing that the name and official designation of officers should be mentioned in communications to Government, when weight is to be attached to any particular officer's opinion	March 1885	4	37
Prescribed for the Arrear Collection Department as section IIA and IIB in Chapter X of the Board's —1888, in supersession of—3 to 10 of section II ...	,, ,,	5	37-45
New—which supersede those in the existing Cess Manual, in connection with the—in the new Tauzi Manual	,, ,,	7	46-47
Addition of—4 to section V, page 9 of the Stationery Manual, regarding register to be kept by the Stationery Superintendent for testing, at the time of annual audit of accounts, the completeness of the file of invoices of European stores maintained in the Stationery Office	,, ,,	9	47-48
Revised—prescribed by Government for the custody, supply and sale of all kinds of stamps and stamped papers, substituted for those in Part I, section IV of the Stamp Manual, 1889	,, ,,	3	84-95
Amendment of—30, 36 and 42, section XX of the Excise Manual, regarding the weights and sorts of ganja to be charged with duty	May ,,	11	107
Revised—and special salt pass form substituted for —14, and the salt pass form prescribed by—4, of the—under sections 9, 105 and 130 of the Sea Customs Act for regulating the weighment and removal by rail or water, of non-duty paid salt under bond	July ,,	1	123-24
Insertion of the words "Register No. 72 of Stamp vendor's licenses" and of the particulars under that register on page 154, Chapter VIII, section IV of the Board's—, 1838	,, ,,	8	130
	September ,,	4	152
Figure "5" substituted for "4" in—3 of the—for kanungoes in section X, page 25 of the Revenue Officers' Manual, 1888	August ,,	1	131
Revised—substituted for—22 and 23 of the Subsidiary Opium—at page 26 of the Excise Manual and those incorporated in Part I of the Opium Manual, regarding payment of reward bills in opium cases	,, ,,	6	135
	,, ,,	8	136-37
Additions and alterations made in—20 A at page 60 of the Cess Manual, 1888	,, ,,	9	139
Revised—subsitituted for those in section II, Chapter VIII of the Benares Opium Manual, Part II, regarding the audit of vernacular lists of payments and cash account of each division and subdivision	,, ,,	14	142-44
From lines 10 and 11 of—277, Chapter VI, section I, page 71 of the Bihar Opium Manual, Part II, the words " at 8 annas per cent. on the value of opium delivered in the license, or" expunged ...	,, ,,	16	144
Alterations made in—164, Chapter III, section II, page 37 of the Bihar Opium Manual, Part II ...	,, ,,	17	145

Subject.	Month and year.	No.	Page.
Rules (s)—*continued.*			
Alterations made in—164, Chapter III, section II, page 34, of the Benares Opium Manual, Part II ...	Augnst 1895	18	145
Addition of the words "and Bazitpur in Mymensingh" in the note to—12 of the—under sections 26, 27 and 34 of the Court-fees Act in section III, Part I of the Stamp Manual, 1889	September ,,	6	152
Alterations made in—7 of the—in section VIII, page 120 of the Stamp Manual, 1889	,, ,,	7	153
Additions and alterations in the Revenue money-order —in the Tauzi Manual and Board's—1888	October ,,	1	155
Additions and alterations made in the—in sections I, II and III, Chapter XI, pages 104—111 of the Benares Opium Manual, Part III	,, ,,	4	157
Additions and alterations made in—3, section IV, at page 67 of the Cess Manual 1888, in connection with revenue-free estates and rent-free tenures paying Rs. 10 or less per annum	,, ,,	10	162-63
For issue of post-card notices previous to issue of certificates under the Public Demands Recovery Act I (B.C) of 1895	,, ,,	11	163-64
Addition made to—42 of the—under sections 27 and 34 of the Court-fees Act, printed in section III, Part I of the Stamp Manual, 1889	,, ,,	13	165
Revised—substituted in place of those printed on pages 103 and 104, Part II, section IV of the Stamp Manual, 1889, regarding the custody, supply and sale of stamps of all descriptions	,, ,,	14	165-68
New—substituted for—6, section 1, Chapter IV, pages, 53 and 54 of the Tauzi Manual, for appointment and dismissal of officers	November ,,	4	175
Revised—32, section VIII, at page 29 of the Record's Manual, 1895, for levy of additional charges for copying of documents and payments to copyists ...	,, ,,	8	183
Revised—1 and 1 A, section VIII (i) page 66 of the Wards' Manual, 1888. Sufficient security to be taken from Managers' subordinates	,, ,,	9	183-84
Revised table substituted for the table given in—10 of the Subsidiary Opium—on page 24 of the Excise Manual, and those incorporated in Part I of the Opium Manual, regarding the selling price of abkari opium in the several districts in Bengal—*Vide* "Abkari opium."			
Addition of—Nos. 442A and 457A after—Nos. 442 and 457, respectively, in Chapters VIII and IX of the Benares Opium Manual, Part III, prescribing forms of monthly statements to be submitted to Board, showing the manufacture of abkari opium and alkolids at the Ghazipur Factory—*Vide* "Abkari Opium" and "Alkaloids."			
Addition of—Nos. 379A and 386A after—Nos. 379 and 386, respectively, in Chapters XVIII and XIX of the Bihar Opium Manual, Part III, prescribing forms of monthly statements to be submitted to Board, showing the manufacture of abkari and medical opium at the Patna Factory—*Vide* "Abkari Opium" "and Medical Opium."			

Subject.	Month and year.	No.	Page.
Rule(s)—*concluded.*			
Relating to ganja in sections XIX and XX of the Excise Manual, corrected by classifying the drug for excise purposes into four recognized sorts—*Vide* "Ganja."			
Showing the principles on which interest should be charged on judgment-debtors against whom a certificate is made under the Public Demands Recovery Act I (B C.) of 1895—*Vide* "Interest."			
Revised—for lease of waste lands in Chittagong—*Vide* "Lease(s)."			
Correction of the words "No. 7" to No. 7B" in line 2, clause 1 of the Board's Subsidiary Opium—printed on page 22 of the Excise Manual—*Vide* "Manual."			
Prescribed for correct preparation of annual abstracts.			
Accounts of the Partition Fund to include the cost of Commissioners' establishments contributed by each district—*Vide* "Partition Fund."			
Additions and corrections made in sections I and III, Chapter VIII of the Board's—, 1888, regarding excise registers—*Vide* "Registers."			
Sale(s)—			
Instructions for guidance of Revenue Officers in cases of illegal or improper—of an estate for arrears of revenue under Act XI of 1859	May 1894	2	133
Procedure to be followed after latest day and before—of estates	March 1895	5	37
Precaution to be taken against—of estates for petty arrears	" "	5	38
Causes of—to be watched and recorded	" "	5	39
Date of—to be affixed to arrear lists			
Salesman—			
Registration of the name of every—employed by the licensee of an excise shop, directed, and excise license forms Nos. 13, 30, 57, 63, 116 and 124 amended accordingly	June 1894	12	202
Name of every—who sells opium, madak, chandu or poppy heads under opium licenses Nos. I to III and V to X, shall be registered—*Vide* "Forms."			
Security(ies)—			
Testing of—of ministerial officers	January "	6	4
Revised rules for testing—from public and ministerial officers	Dec. 1895	2	191-20
Sufficient—to be taken from Managers' subordinates—*Vide* "Rules."			
Reservists of the Native Army exempted from furnishing—before their appointments as guard burkandazes at the Ghazipur Factory—*Vide* "Rules."			

Subject.	Month and year.	No.	Page.
Security bonds—			
Of opium subordinates to be kept under double locks in the treasury—*Vide* "Rules."			
Settlement—			
A daily report of progress on the—of excise licenses to be submitted to Excise Commissioner in form No. 9A given in Appendix A on page 192 of the Excise Manual	July 1895	2	125-26
Special charges—			
Power of Local Government to levy—	January 1894	6	7-8
Special expenditure—			
Savings in—	„ „	6	8
Stamps—			
Custody, supply and sale of—			
Rules for the—of all descriptions, viz., General Court-fee, Telegraph and Postage—*Vide* "Rules."			
Stamp fraud—			
Vide "Fraud, Stamp."			
Stamp Manual, 1889—			
Vide "Manual."			
Stamps—			
Postage—			
Informs that—are prescribed under the Indian Post Office Act, 1866, and not under the Stamp Act ...	„ „	11	29
Directs that the smallest possible number of—should be used on each cover for despatch by post ...	May 1895	7	99
Supply of—			
Direct—from the Central Depôt to branch depôts—*Vide* "Rules."			
Verification of stock of—			
In central depôts. Rules for—apply to officers making over charge of office of Superintendent of Stamps—*Vide* "Rules."			
Statement(s)—			
To accompany return XXXI	January 1894	6	11
Date for submission of Accountant-General's Annual—of receipts and charges	„ „	6	13
Revised form of—in cases of completion of settlements. Information to be given in such—	March „	1	59

Subject.	Month and year.	No.	Page
Stationery and Forms—			
Required in Government offices for estates, how to be charged for	January 1894	6	12
Sub-Deputy Collectors—			
Rules for admission of—into the Subordinate Civil Service. Distribution and posting of—. Duties of—and their liability to departmental examinations. When to be placed in charge of a sub-treasury ...	,, 1895	4	2-4
Survey and Settlement (s)—			
Legal Remembrancer's opinion and Board's views of the definition of term "Proprietor" in connection with applications for—under the Bengal Tenancy Act—*Vide* "Proprietor."			
Assistant Collectors to have training in—*Vide* "Assistant Collectors."			
Suspense account—			
Instructions to managers of estates for adjustment of receipts from rent, cesses and other dues under—in their proper headings before submission of Return No. XXXI—*Vide* "Receipts."			
Tari—			
Directs enforcement in certain districts of the condition prohibiting the retail vendor of—to use or sell the price of any other palm or date trees than those enumerated in the license or to employ any one except the tree-tappers named therein	February 1895	9	25
Forms of licenses for retail vend of fermented—and for wholesale supply of—to retail vendors—*Vide* "Licenses."			
Tax-daroga—			
Words—to be erased from question No. 101, in the Board's Miscellaneous Form (No. 229) of questions for inspection of subdivisional treasuries ...	June ,,	1	113
Words—to be omitted from question No. 101, of the questions for subdivisional inspections and the words "What security does the Court Sub-Inspector give" substituted	December 1895	8	207
Thana (s) or Pargana (s)—			
Words—substituted for "thana by thana" in the last sentence of clause 1, rule 62, section II, page 57 of the Cess Manual, 1888, so that a separate order for revaluation may be passed for each— ...	April 1894	3	78

Subject.	Monthly year.	No.	Page.
Tours—			
Collectors to submit to Commissioners before 1st June and October each year, a programme of their proposed rainy and cold weather—in the interior—*Vide* "Rules."			
Town sites—			
Government of India resolution on disposal of—owned by Government	December 1895	6	202
Uncertified copies—			
To be converted into certified copies on applications filed with Court-fee stamps	March 1894	3	61
Vendor's Certificate—			
Revision of form of—*Vide* "Form."			
Verification of stock of stamps—			
Vide "Stamps, Verification of stock of."			
Warrant—			
Form of distress—under Act VII (B.C.) of 1878 for non-payment of license fees, and form of—under Acts I of 1878 and VII (B.C.) of 1878, for illicit manufacture or sale of opium or other excisable article, or for the concealment of the same, in some place or places, prescribed	May 1895	13	110-12
Waste lands in Chittagong—			
Revised section of the rules for lease of— ...			
Selection of settlement-holders			
Term of settlement			
Assessment of rent	„ „	8	100-106
Procedure for Assistant-Settlement Officers ...			
Form of Kabuliyat for occupancy-raiyats and talukdars.			
Witnesses—			
When examined to be heard in the presence of the accused			
Cross-examination of—by accused to be allowed ...	February 1894	9	48-49
And evidence of—to be placed on record ..			

W H Mc G.—Reg'No. 514J—28-25 4-96.

BENGAL SECRETARIAT LIBRARY

JANUARY 1894.

THE HON'BLE C. C. STEVENS.

No. 1.

MR. MACPHERSON in paragraph 22 of his Tauzi Report says :—

"It would be most convenient that revenue-paying estates should bear the same number in the Road Cess Collection Office as they bear in the Land Revenue Collection Office, and that number only; and that revenue-free estates and rent-free holdings should have separate series of numbers." This has practically been effected as regards the 22 districts named in the margin, where by His Honour's order the cess demand is to appear with the land revenue demand on the same ledger.

Birbhum.	Noakhali.
Bankura.	Champaran.
24-Parganas.	Purnea.
Khulna.	Malda.
Rajshahi.	Balasore.
Dinajpur.	Puri.
Jalpaiguri.	Hazaribagh.
Darjeeling.	Lohardaga.
Rangpur.	Palamau.
Bogra.	Manbhum.
Pabna.	Singhbhum.

With regard to the other districts the Board think no change need be made in the existing arrangements till it is seen whether the amalgamation experiment is successful.

2. In paragrah 37 of his report Mr. Macpherson recommends that the arrangement of business in the Cess Collection Office should be parganawari rather than thanawari.

In this matter the Board authorise each district officer to use his own discretion, subject to this proviso, that the unit taken should be the same both in the Land Revenue Roll and the Cess Collection Departments.

This change, where any change is needed, should not for purposes of economy be introduced now, but when the next revaluation is made.

3. With reference to the above, the following addition should be made at the end of paragraph I of the instructions for the filling up of Register I at page 86 of the Cess Manual, 1888 :—

" When existing Register I is rewritten, a revenue-paying estate should bear the same number in the Road Cess Collection Office as it bears in the Land Revenue Collection Office, and that number only, while revenue-free estates and rent-free holdings should each have a separate series of numbers."

No. 2.

QUESTION 9 for Register 12 on page 7 of the Board's Inspection Manual, 1891, should be expunged and question 10 numbered 9.

No. 3.

IT has been found that the space at present provided in column (4) of the form of General Register A, and in column (5) of the form of General Register D, prescribed under the Land Registration Act, VII (B.C.) of 1876, tends greatly to increase the number of volumes of these registers and thereby to affect the available amount of space in record-rooms.

To remedy these defects the Board think that the best plan to be adopted would be after the requisite entries are made in columns 1, 2, 3, 5, 6, and 7 of Register A, and columns 1, 2, 3, 4, and 6 of Register D, to draw a line across the column under each of such entries and devote all the space under such line—

(*i*) in Register A, to the entry of the names and addresses of proprietors;

(*ii*) in Register D, to the entry of the dates and details of mutations allowed and specification of the authority under which they are allowed.

The Board direct this plan be followed in future.

No. 4.

THE following revised heading is substituted for the heading of column 6 of Register No. 4, Register of mutation cases:—

"6. Annual revenue of the estate, if revenue-paying; if revenue-free, its annual rent."

In the existing forms necessary correction should be made by hand. When a new supply will be printed the heading should be changed in print.

C. A. P.—Reg. No. 5741J—28—7-2-94.

JANUARY 1894.

THE HON'BLE C. C. STEVENS.

No. 5.

AT the instance of the Postal Department and with the approval of Government, District and Subdivisional Officers are requested to see that no rent money-order from a Government khas mahal tenant or from a tenant of an estate under the management of the Court of Wards is refused on the ground (*a*) that the amount of the money-order is less than is claimed, and (*b*) that the kist entered in the money-order is not the earliest for which rent is claimed. They are also requested to avail themselves of any favourable opportunity of explaining the rent money-order system to landlords in their districts and subdivisions.

No. 6.

WITH reference to the Government Management of Private Estates Act, X of 1892, the following alterations and additions are made in the Wards' Manual, 1888 :—

Part I of the Manual.

(i.) *Page* 17. *Strike out* section 17 of Act IX (B.C.) of 1879, and *substitute* the following :—

17. [*Repealed by section* 9 *of Act X of* 1892.]

(ii.) *Page* 33. After section 2 of Act III (B.C.) of 1881, *insert* the following :—

3. [*So much as relates to section* 17, *Act IX* (*B.C.*) *of* 1879, *repealed by section* 9 *of Act X of* 1892.]

(iii.) *Page* 46, *Section III, rule* 33. *Strike out* this rule.

(iv.) *Page* 47, *Section IV, rule* 3. For heading XIV.—1, 2 and 3 covered by the scheme, *substitute* the following :—

XIV.—1. General rate leviable under the Government Management of Private Estates Act, X of 1892.

REV. CIR. JAN. 1894.

2. Rate leviable for the audit of accounts by the Examiner of Local Accounts.

(v.) *Page* 49, *Section IV*, *rules* 11 *to* 16*A*. *Strike out* these rules.

(vi.) *Page* 53, *Section VIII*(*a*), *rule* 1. For the word "whether" in line 1 *substitute* the words "to be"; *strike out* the words "or to a general fund (section 17 of the Act)"; and *substitute* for the word "Board" in the last line of the rule and in the marginal note, the word "Court."

(vii.) *Page* 55, *Section VIII*(*a*), *rule* 8. *Strike out* the sentence—"The general management rate is intended to provide only for average and usual establishments."

(viii.) *Pages* 55 *to* 59, *Section VIII*(*b*). *Strike out* the whole of this Section.

Place rule 5, page 56—

"When a Manager is allowed privilege leave, on the condition that his work can be carried on during his absence without extra charge to the estate, his security cannot be accepted as pledged for his *locum tenens*. If the *locum tenens*, whether he is the Assistant Manager or other officer, has not executed an agreement for liquidated damages and given security, the Manager's responsibility must continue while he is on leave, and his attention should be drawn to Section VIII(*i*), rule 1."

Responsibility of Manager on privilege leave.

as rule 4A on page 64 at the end of Section VIII(*d*);

and rule 6, page 56—

"The securities of ministerial officers are to be tested annually, like those of Government officers, and the cost of testing is to be defrayed by the officers themselves. In making future appointments, the practice of accepting landed property in another district should be discouraged, and the security is to be furnished either in Government paper or in landed property, which can be tested without difficulty or serious expense."

Testing of securities of ministerial officers.

as rule 1A, Section VIII (*i*), page 66.

(ix.) *Page* 70, *Section VIII* (*m*), *rules* 5 *and* 6. *Strike out* these rules.

(x.) *Page* 92, *Appendix H*, *Return XXXI.* For heading 9. Rates—(*a*), (*b*) and (*c*) on the Cr. side of Table VI, *substitute* the following:—

9. Rates—

(*a*) General rate under the Government Management of Private Estates Act, X of 1892.

(*b*) Rate for the audit of accounts by the Examiner of Local Accounts.

(xi.) *Page* 98, *Appendix I*, *Test Table.* For test *LXXXI*, *substitute* the following:—

Have the rates against heading 9 been correctly calculated in accordance with the rules issued under Act X of 1892, and has the total of heading 9 been correctly struck and shown in the outer columns?

(xii.) *Pages* 99 *to* 101, *Appendices J and K*, *Returns XXXII and XXXIII. Strike out* these Appendices.

(xiii.) *Pages* 103 *and* 104, *Appendix L*, *Budget Estimate.* In Table I for the minor headings (*a*), (*b*) and (*c*) under the major head 9—Rates, *substitute* the headings as directed in the sub-paragraph (x) above.

In Table II from heading III (*i*) *strike out* the words, "General management, treasury and audit."

(xiv.) *Page* 107, *Appendix M*, *Monthly Account Current.* For the minor headings (*a*), (*b*) and (*c*) under the major head 9—Rates, *substitute* the same headings as directed in the sub-paragraph (x) above.

(xv.) *Page* 117, *Appendix S*, *Inspection of the Wards' Department of the Collector's Office.* From question 22 *strike out* the words "general management and treasury."

2. *Insert* as a separate Part IIIA, at the end of page 171, Act X of 1892, and the Rules promulgated thereunder, as follow:—

PART IIIA.

GOVERNMENT MANAGEMENT OF PRIVATE ESTATES.

ACT X OF 1892.

(*Received the assent of the Governor-General on the 25th October*, 1892.)

An Act to provide for the levy of a rate on private estates under the management of the Government to meet the cost of supervision and management.

WHEREAS it is expedient to provide for the levy of a rate on private estates under the management of the Government to cover the cost of all Government establishments in so far as they are employed in the supervision and management of such estates, other than establishments specially entertained for any particular estate or group of estates, and to meet all contingent expenditure incurred by the Government in connection with such supervision and management; It is hereby enacted as follows:—

Title, extent and commencement.

1. (*1*) This Act may be called the Government Management of Private Estates Act, 1892.

(*2*) It extends to the whole of British India, inclusive of Upper Burma and British Baluchistan; and

(*3*) It shall come into force at once.

Definition.

2. In this Act, unless there is something repugnant in the subject or context,—

(*1*) "immoveable property" includes land, buildings, hereditary allowances, rights to ways, lights, ferries, fisheries or any other benefit to arise out of land, and things attached to the earth or permanently fastened to anything which is attached to the earth but not standing timber, growing crops or grass;

(*2*) "gross income" includes all receipts of every kind in produce or cash, except money borrowed, recoveries of principal and the proceeds of sale of immoveable property or of moveable property properly classed as capital; and

(3) "private estates under Government management" include—

(a) estates under the Court of Wards;

(b) encumbered estates under Government management;

(c) estates attached for default of payment of Government revenue;

(d) minors' estates placed under the guardianship of a revenue-officer of the Government by a Civil Court;

(e) estates managed by a Collector in pursuance of any order made under the Code of Civil Procedure; and XI of 1882.

(f) all other estates made over to or taken under the management of a revenue-officer of the Government as such under any law for the time being in force or in virtue of any agreement.

Power to levy rate.

3. It shall be lawful for the Local Government—

(1) to levy on all private estates under Government management a rate, not exceeding five per cent. on the gross income, calculated, as nearly as may be possible, to cover—

(a) the cost of all Government establishments in so far as they may be employed in the supervision or management of such estates other than establishments specially entertained for the supervision or management of any particular estate or group of estates, and

(b) all contingent expenditure incurred in consequence of such supervision or management;

(2) from time to time to vary such rate; and

(3) to reduce or remit such rate in any special case or cases as may be equitable:

Provided that, in deciding the amount of the rate to be levied under this Act on any particular estate or group of estates, the Local Government shall consider the expenditure incurred on special establishments for such estate or estates.

Power to levy special charges.

4. In cases where an officer of the Government is employed to give legal advice or to audit accounts on behalf of any estate,

the Local Government, if it considers the services rendered to be of a special nature, may, in its discretion, direct a special charge to be made against that estate on account of such services, irrespective of the rate leviable under the last foregoing section.

Saving as to special expenditure.

5. Nothing in this Act shall apply to the cost of establishments specially entertained or to expenditure of any description specially incurred in respect of any particular estate or estates.

Validation of levy of past rates.

6. All rates for general supervision or management levied by any Local Government before the commencement of this Act shall be deemed to have been levied under this Act.

Power to make rules.

7. The Local Government may make any rules and issue any orders which may be necessary for carrying this Act into effect, and which are consistent therewith.

Exemption from jurisdiction of Courts.

8. Where any Government establishment is employed in such supervision as aforesaid, the Local Government shall be the sole judge of the cost attributable to such employment, and its decision thereon shall not be questioned in any Court of Law or otherwise.

Repeal.

9. Section 17 of the Court of Wards Act, 1879 (passed by the Lieutenant-Governor of Bengal in Council), and so much of Act III of 1881 (also passed by the Lieutenant-Governor of Bengal in Council) as relates to section 17 of the said Court of Wards Act, 1879, are hereby repealed. Ben. IX of 1879.

REVENUE CIRCULAR.

RULES UNDER SECTION 7 OF THE GOVERNMENT MANAGEMENT OF PRIVATE ESTATES ACT, 1892.

SECTION I.—PRELIMINARY.

1. In exercise of the powers conferred on him by section 7 of the Government Management of Private Estates Act, X of 1892, the Lieutenant-Governor of Bengal is pleased to make the following rules, a

Rules having the effect of law.

draft of which was promulgated by notification No. 4660L.R., dated the 14th November 1893, published at page 945, Part I of the *Calcutta Gazette* of the 15th idem:—

(*a*) The rate leviable under section 3 of the Act on all private estates, as defined in clause (3) of section 2, in order to cover as nearly as possible the cost of all Government establishments employed and contingent expenditure incurred by the Government for the supervision and management of such estates, shall be as follows:—

Two and-a-half per cent. on estates with a gross income [as defined in clause (2) of section 2] of five lakhs of rupees or less. For estates with a higher income the rate will be fixed separately in each case by the Government. The estates of this class now under management are the following, and they will pay at the rates shown:—

Burdwan ...	... One half per cent.
Tikari and Dighaputtea	...One and-a-half per cent.

(*b*) If any estate is under Government management for a portion of the year only, the rate is to be levied only upon the gross income received during the Government management.

(*c*) Under section 4 the rate leviable on all private estates having a current rent and cess demand of Rs. 50,000 and upwards, which are subjected to audit by the Examiner of Local Accounts, shall be as follows:—

Six annas per cent. on estates with a gross income of five lakhs or less. For estates with a higher income the rate will be fixed separately in each case by the Government. The estates of this class now under management are the following, and they will pay at the rates shown:—

Burdwan ...	... One anna per cent.
Tikari and Dighaputtea	... Four annas per cent.

(*d*) Under section 4 the payment of fees shall be obligatory on all estates for legal business done for them by the office of the Superintendent and

Remembrancer of Legal Affairs. The scale of fees is as follows :—

	Rs.	to	Rs.
Drawing plaints, written statements and memorandum of appeal	5	„	85
Settling appeals	5	„	85
Ditto petitions	5	„	85
Opinion	5	„	85
Compromise	20	„	85
Consultation	20	„	85
Motion			85
Contested motion			85

SECTION II.—GENERAL RATE.

Rate for supervision and management.

1. Section 3 of the Act empowers the Government to levy a rate on all private estates, as defined in clause (3) of section 2, in order to cover as nearly as possible the cost of all Government establishments employed and contingent expenditure incurred by the Government, for the supervision and management of such estates.

Leviable on gross income.

2. The rate is leviable on the gross income as defined in clause (2) of section 2, and is in no case to exceed 5 per cent. per annum.

May be varied, reduced, or remitted.

3. Power is reserved to the Government by section 3 to vary the rate from time to time, and to reduce or remit it whenever this seems equitable, provided that whenever any considerable special establishments are entertained for an estate, its claim to a reduction shall receive due attention.

How to be credited.

4. The rate is to be credited in the cash account of each district in a lump sum at the beginning of each half-year as the "General rate under the Government Management of Private Estates Act, 1892."

How to be levied when estate is in different districts.

5. Whenever an estate is situated in more than one district, and the portion in each district is managed by the Collector of that district, the rate is to be levied separately by each Collector for the portion of the estate situate in his district.

Statement to accompany Return XXXI.

6. The Return XXXI submitted by the Manager under rule 12, Section III, Part I of this Manual is to be accompanied with a statement in the form of Appendix A, showing the annual payment of the rate by the estate in each district. The instructions at foot of the statement should be carefully observed.

Budget estimates.

7. Budget estimates of receipts and disbursements of the rate, for the ensuing financial year are to be submitted by the Collector in triplicate in the forms given in Appendices B and C. They will be due in the Commissioner's office on the 1st September. The Commissioner in his turn is, with his Resolution, to forward them in duplicate to the Board, so as to reach their office not later than the 15th September. An estimate of disbursements in the form of Appendix C is to be submitted in duplicate by the Commissioner and the Director of the Department of Land Records and Agriculture to the Board, so as to reach their office on the 15th September. One copy of each of these estimates will after examination and review be transmitted to the Accountant-General, so as to reach his office not later than the 15th November.

Annual grant.

8. The Accountant-General has to furnish the Board on the 15th December with a detailed statement for the ensuing financial year, showing (*a*) for each district the estimate of receipts of the rate ; (*b*) for each separate office the estimate of disbursements against the rate, and (*c*) the sanctioned salaries for one Member of the Board of Revenue, Senior Secretary to the Board, all Commissioners, Collectors, Deputy Commissioners, and the Director of the Department of Land Records and Agriculture. On its receipt the necessary application to Government will be made by the Board for sanction (*a*) to the total estimate of receipts of the rate for the whole Province, and (*b*) to an allotment to be placed at the Board's disposal for meeting the charges for establishments and contingencies in the Government offices. When the grant is sanctioned the necessary assignment to the various officers concerned will be made by the Board, the assignment for establishments being in accordance with the sanctioned scale. The receipts over and above the sanctioned allotment will be regarded as the cost of

supervision, and they will be at the absolute disposal of the Government.

Correspondence to be paid for by service labels.

9. All correspondence issuing from the Government offices relating to estates from which the rate is levied is to be paid for by service labels. These labels are to be used only by the respective officers as representatives and officers of Government. Supplies of labels are to be purchased in sufficient quantities at one time to last for about three months and charged for in the contingent bill described in rule 12. No separate account is to be kept of the labels used for each estate. Arrangements are to be made for the careful custody and honest use of the labels. Service labels are not to be supplied to Managers and their subordinates for their correspondence. Ordinary postage stamps are to be used by them.

Covers to be franked and superscribed.

10. Covers stamped with service labels are to be superscribed "On Her Majesty's Service" under the full signature and official designation of the Government official who sends the cover, or of the head-clerk, or of other responsible officer to whom the duty of despatching is confided.

Stationery and forms to be charged for.

11. Stationery and forms required for use in the Government offices for estates from which the rate is levied are to be obtained on separate indents from the Superintendent of Stationery at a charge of 10 per cent. above the cost of the articles supplied. The Superintendent of Stationery is to communicate to the Accountant-General, the charges incurred on account of each officer, and the Accountant-General is to include these charges in the annual statement sent by him to the Board under rule 16 for adjustment against the rate.

Contingent and establishment bills.

12. Separate contingent and establishment bills are to be prepared for all charges against the rate in the forms prescribed by the Accountant-General. The requirements for contingencies are to be drawn on fully vouched contingent bills, subject to the limit of the annual assignment made by the Board under rule 8. No abstract contingent bills are to be prepared.

How to be prepared and audited.

13. Care should be taken to exclude from contingent bills charges not debitable to the rate. Charges included in establishment bills are to be audited in the office of the Accountant-General with reference to the sanctioned scale.

Application for establishment and other charges.

14. Applications for establishments, increases to establishments, or contingent charges debitable to the rate require the Board's sanction and are to be submitted through the Accountant-General for verification of the present scale, in the form given in Appendix D, the necessity for the increase being fully explained. If the application is made by a Collector, he must submit it through the Commissioner, giving at the same time an estimate of the receipts of the rate during the year from each estate in the district. If the application is for an increase to a Commissioner's establishment, it must be accompanied by a similar estimate of the receipts of the rate in the Division and by a statement of the charges already sanctioned in the Division against it. At the same time a statement of the present work, on an average of three years, should be appended, as compared with the work ten years previously, whenever the proposition is for an increase to an established office. The orders of the Board sanctioning the application are to be communicated to the Accountant-General.

Returns XXXII and XXXIII.

15. An Annual Return XXXII (Appendix E) will be submitted by each Collector showing the actual receipts and disbursements of the rate. The Collector's return will be due in the Board's office on the 1st July. An Annual Return XXXIII (Appendix F) will also be submitted by each Commissioner to the Board, showing the actual disbursements of the rate on account of his office. The Commissioner's return will also be due in the Board's office on the 1st July.

Accountant-General's statement.

16. An annual statement is to be furnished by the Accountant-General to the Board not later than the 31st July, showing the actual receipts in each district and the charges in each office on account of the rate.

17. The figures in the Accountant-General's statement are to be compared with those in Returns XXXII and XXXIII, and the discrepancies reconciled in communication with the local officers.

Comparison of figures.

SECTION III.—AUDIT RATE AND LEGAL REMEMBRANCER'S FEES.

1. Irrespective of the rate leviable under section 3 of the Act, the Government may under section 4 direct, in cases where an officer of the Government is employed to audit accounts or give legal advice on behalf of any estate, the levy of a special charge to be made against the estate on account of such services. The following rules have reference to such cases.

Levy of special charges.

2. The accounts of estates of which the annual rental and cesses combined amount to Rs. 50,000 and upwards are to be audited by the Examiner of Local Accounts. The audit provided for under rule 8, Section IV, Part I of the Manual, of the accounts of estates with a rental and cess-roll of less than Rs. 50,000 will suffice for such small estates.

Audit by Examiner of Local Accounts.

3. The accounts of an estate under the audit of the Examiner of Local Accounts will not ordinarily be audited by him more than once a year. In the case of an estate to be released within two years, the audit by the Examiner is to be made only when the Collector desires it; and it is to be understood that the suggestions of the Auditor are to be confined to matters of special urgency.

How often to be made.

4. One copy of the Auditor's note will be sent by the Accountant-General direct to the Manager, Collector, Commissioner, and Board. The report on the note will be submitted in quadruplicate by the Manager through the Collector, Commissioner, and Accountant-General to the Board. The report itself is to be divided into five columns:—Column 1 containing the substance of the paragraph of the Auditor's note; column 2, Manager's explanation; column 3, Collector's remarks; column 4, Commissioner's remarks; and column 5, Accountant-General's remarks.

Auditor's note and report thereon.

5. After an audit is completed, the amount of rate due is to be notified by the Accountant-General to the Collector concerned, who is to pay the money into his own Treasury and credit it in his cash-book as the rate for the audit by the Examiner of Local Accounts of the accounts of the estate, the name of which is to be mentioned. A copy of the treasury receipt is to be sent to the Accountant-General, in order that he may know that the amount has been duly credited.

How to be recovered and credited.

6. In Appendices B and E, prescribed by rules 7 and 15 of the preceding Section, columns have been inserted for showing the estimated and actual receipts of the audit rate, respectively. They should be carefully filled up.

Budget estimate and Return XXXII.

7. The Accountant-General will show in detail in a separate Part II of the statement to be furnished by him under rule 8 of the preceding section the estimated receipts of the audit rate from each estate, and the estimated disbursements on account of two months' pay, contribution for pension, and local and travelling allowances of the Examiner of Local Accounts, and of the salaries, contributions, travelling allowances, and contingencies of the establishment employed under that officer exclusively for the audit of accounts of estates. He will also show the actual receipts and disbursements under similar headings in a separate Part II of the statement to be furnished by him under rule 16 of the preceding section. In regard to the figures of receipts shown in the latter statement, rule 17 of that section will apply.

Accountant-General's statements.

8. Careful attention should be paid to the instructions issued by the Accountant-General for the adjustment of the Legal Remembrancer's fees payable by estates.

APPENDIX A.

[*See Section II, Rule* 6.]

Statement showing the demand, payment and balance of the General Rate under the Government Management of Private Estates Act, 1892, *on account of the Estate of*

the year

DISTRICT IN WHICH THE ESTATE IS SITUATED.	Actual gross income of the estate for the period it was under management during the year under report.	Current demand of rate due for the year under report.	Arrear demand of rate due for previous year.	Total rate due.	Total amount of rate paid into the treasury within the year under report.	Date of payment.	Balance of rate due at the close of the year under report.	REMARKS.
1	2	3	4	5	6	7	8	9
	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		Rs. A. P.	

NOTE.—(*a*) When an estate is situated in several districts, and is managed by the Collector of each district separately, column 1 will show each district, and the remaining columns the figures for each district separately.

(*b*) When an estate is situated in more than one district, but is managed by the Collector of one district only, column 1 will show the district of the Collector managing the estate, and the remaining columns the total figures of the estate wherever situated.

(*c*) Column 2 should be carefully filled up. It should show the total receipts from rent and cesses, interest on rent, cesses, loans, Government securities, debentures and stocks, mutation fees, zamindari dák cess, ferries, or tolls, pasturage, forest and mineral rights, royalty, fisheries, markets or fairs, produce of gardens, sale proceeds of crops, fruits, trees, timber, grass and date-juice, schooling fees, bonus or salami. Sale proceeds of jewels are not liable to the rate. The figures under each of these headings, as may be applicable to an estate, should be furnished at foot of this statement, and they should correspond with those included in the appropriate headings on the debtor side of Table VI of Return XXXI.

(*d*) The figures in column 4 of the statement for the year under report should agree with those in column 8 of the statement for the previous year, any discrepancy being explained.

(*e* The figures in column 6 must agree with those against heading 9, Table, VI, Return XXXI, which should show the amount actually paid within th year under report.

APPENDIX B.

[*See Section II, Rule 7.*]

PROVINCIAL SERVICES.

BUDGET ESTIMATES OF RECEIPTS FOR THE YEAR ENDING 31ST MARCH.

GOVERNMENT MANAGEMENT OF PRIVATE ESTATES ACT, X OF 1892.

Collector of

HEADINGS.	Actuals of the year ended.	ESTIMATES OF—		Explanation of increase or decrease.
		The previous year.	The year under budget.	
1	2	3	4	5
VI.—PROVINCIAL RATES.	Rs.	Rs.	Rs.	
General rate				
Audit rate				
Total ...				
XXV.—MISCELLANEOUS.				
Miscellaneous receipts (*enter details*)				
GRAND TOTAL ...				

NOTE.—Any expected receipts for which there are no detailed heads should be entered in manuscript, with full details.

PARTICULARS OF EACH ESTATE.

NAME OF ESTATE.	Estimated gross income of the estate for the period it will be under management during the year under budget.	ESTIMATED AMOUNT OF—		REMARKS.
		General rate.	Audit rate.	
1	2	3	4	5
	Rs.	Rs.	Rs.	
Total ...				

NOTE.—(*a*) Column 1 should show every estate as defined in clause (3) of section 2 of the Act. If any estate is shown which is not under the Board's control, the law or agreement under which it was taken in charge, and is administered by the Collector or Revenue Officer of the Government, should be noted in column 5.

(*b*) Column 2 should show gross income as defined in clause (2) of section 2 of the Act, *i.e.*, the total estimated receipts from rent and cesses, interest on rent, cesses, loans, Government securities, debentures and stock, mutation fees, zamindari dák cess, ferries or tolls, pasturage, forest and mineral rights, royalty, fisheries, markets or fairs, produce of gardens, sale proceeds of crops, fruits, trees, timber, grass and date-juice, schooling fees, bonus or salami

APPENDIX C.

[*See Section II, Rule 7.*]

PROVINCIAL SERVICES.

BUDGET ESTIMATES OF DISBURSEMENTS FOR THE YEAR ENDING 31ST MARCH

GOVERNMENT MANAGEMENT OF PRIVATE ESTATES ACT, X OF 1892.

Collector of

NUMBERS FOR			Headings.	Actuals of the year ended	Sanctioned estimate of the previous year.	Estimate of the year under budget.	Explanation of increase or decrease.
The year ended.	The previous year according to sanctioned estimate.	The year under budget.					
1	2	3	4	5	6	7	8
			I.—REFUNDS.	Rs.	Rs.	Rs.	
			Refunds				
			3.—LAND REVENUE. CHARGES FOR DISTRICT ADMINISTRATION.				
			ESTABLISHMENT.				
			Clerks				
			Servants				
			ALLOWANCES.				
			Travelling allowances ...				
			House-rent ditto ...				
			CONTINGENT CHARGES.				
			Ground-rent				
			Municipal rates and taxes				
			Office expenses ...				
			Miscellaneous				
			Postage charges ...				
			29.—SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES.				
			Pensions				
			Gratuities				
			30.—STATIONERY AND PRINTING.				
			Stationery and forms from the Superintendent of Stationery				
			Printing at private Presses				
			Total ...				

NOTE.—(*a*) Columns 1 to 3 should be carefully filled up, and the appointment and pay of each incumbent to be drawn on the 1st April for which the estimate is made, furnished in a separate statement to admit of verification with column 7.

(*b*) No new fixed charges should be entered that have not been sanctioned by competent authority. Copies of all orders sanctioning fresh charges, included in the estimate for the first time, should be appended.

(*c*) Any provision required for items other than those detailed above should be entered in manuscript, with explanations for retaining the estimate.

(*d*) The portion of the pay of officers employed in other establishments, when it is chargeable to the General Rate under the Government Management of Private Estates Act, 1892, should be included under headings "Clerks" and "Servants" and a note to this effect entered in column 8.

(*e*) Provision for country stationery should be included under heading "Office expenses."

APPENDIX D.

[*See Section II, Rule* 14.]

***Proposition statement of charges against the General Rate under the Government Management of Private Estates Act*, 1892.**

Office to which the proposition refers.	Nature of charge.		Proposition.						Date from which the proposed scale is to take effect.	Grounds of proposition.	Commissioner's recommendation.	Remarks.
			Permanent.		Temporary.							
	Present scale.	Proposed scale.	Increase per month.	Decrease per month.	Period.	Increase per month.	Period.	Decrease per month.				
1	2	3	4	5	6	7	8	9	10	11	12	13

Note.—Columns 2 and 3 should show the charges on account of the pay of clerks and servants, travelling allowances, office expenses, postage, stationery, and contingencies.

APPENDIX E.

[*See Section II, Rule* 15.]

Collector's Annual Return XXXII.—Receipts and Disbursements of the General Rate under the Government Management of Private Estates Act, 1892, *and Receipts of the Rate for the Audit of Accounts by the Examiner of Local Accounts.*

Table I.—Receipts of the General and Audit Rates.

Name of Estate.	Actual gross income of the estate for the period it was under management during the year under report.	Demand for the year under report.						Payments into the treasury within the year under report.		Balance at the close of the year under report.		Total amount actually shown in the treasury accounts submitted to the Accountant-General for the year under report.		Explanation of any difference between columns 9 and 13 and 10 and 14.
		Current.		Arrear.		Total.								
		General rate.	Audit rate.	General rate.	Audit rate.	General rate.	Audit rate.	General rate.	Audit rate.	General rate.	Audit rate.			
	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	

Collector of _____.

Treasury Accountant.

Table II.—Disbursement of the General Rate.

Nature of Disbursement.	Expenditure incurred *on account of* the year under report.			Deduct amount out of that shown in column 2, which was not actually disbursed till after the 31st March of the year under report.			Balance.			Add amount disbursed in the year under review on account of the previous year.			Total disbursements (column 4 plus column 5).			Amount actually shown in the treasury accounts as submitted to the Accountant-General for the months April to March of the year under report.			Explanation of any difference between columns 6 and 7.	Remarks.
1	2			3			4			5			6			7			8	9
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.		
Clerks																				
Servants																				
Travelling allowance ...																				
Postage																				
Stationery																				
Contingencies																				
Miscellaneous																				
Total ...																				

Certified that the figures in this return have been compared with the first stage of compilation received from the office of the Accountant-General and found correct.

*Collector of*_____.

Treasury Accountant.

Instructions for the preparation of the Return.

TABLE I.—(*a*) Column 1 should show every estate as defined in clause (3) of section 2 of the Act. If any estate is shown which is not under the Board's control, the law or agreement under which it was taken in charge and is administered by the Collector or Revenue Officer of the Government, should be noted in a separate sheet.

(*b*) Column 2 should show the gross income as defined in clause (2) of section 2, *i.e.*, the actual total receipts from rent and cesses, interest on rent and cesses, loans, Government securities, debentures and stock, mutation fees, zamindari dák cess, ferries or tolls, pasturage, forest and mineral rights, royalty, fisheries, markets or fairs, produce of gardens, sale proceeds of crops, fruits, trees, timber, grass and date-juice, schooling fees, bonus or salami.

(*c*) In regard to the estates under the Board's control, columns 2 to 12 must correspond with columns 2 to 6 and 8 of the statement appended by the Manager to Return XXXI under rule 8 of Section I. Any discrepancy should be explained.

(*d*) Columns 5 and 6 of the return for the year under report must correspond with columns 11 and 12 of the return for the previous year, any discrepancy being explained.

(*e*) Columns 13 and 14 should show only the total figures for the district, which should be initialled by the Treasury Accountant, who will be held responsible for the amount correctly representing the figures submitted to the Accountant-General. In these columns must be shown the actual amount returned to the Accountant-General as modified by any alterations ordered by that officer. The amount is not to be altered otherwise than according to the Accountant-General's sanction already received.

(*f*) Excess or short payments should be separately explained.

TABLE II.—(*a*) The total amount shown in column 2 against headings "Clerks" and "Servants" should correspond with the total salary sanctioned by the Board under each of these headings, any discrepancy being explained.

(*b*) Column 5 of the return under review should correspond with column 3 of the return for the previous year, any discrepancy being explained.

(*c*) The instruction (*e*) for the preparation of Table I applies here.

(*d*) Column 7 only will be filled up by the Collector on account of expenditure of the Commissioner's office.

APPENDIX F.

[*See Section II, Rule* 15.]

Commissioner's Annual Return XXXIII.—Disbursements of the General Rate under the Government Management of Private Estates Act, 1892.

Nature of disbursement.	Expenditure incurred *on account of* the year under report.			Deduct amount out of that shown in column 2, which was not actually disbursed till after the 31st March of the year under report.			Balance.			Add amount disbursed in the year under review on account of the previous year.			Total disbursements (column 4 plus column 5).			Amount actually paid from each treasury as shown in the treasury accounts for April to March of the year under review, submitted to the Accountant-General.			Explanation of any difference between columns 6 and 7.
1	2			3			4			5			6			7			8
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Clerks																			
Servants																			
Travelling allowance ...																			
Postage																			
Stationery																			
Contingencies																			
Miscellaneous																			
Total ...																			

Instructions for the preparation of the Return.

(*a*) The total amount shown in column 2 against headings "Clerks" and "Servants" should correspond with the total salary sanctioned by the Board under each of these headings, any discrepancy being explained.

(*b*) Column 5 of the return for the year under report should correspond with column 3 of the return for the previous year, any discrepancy being explained.

*Commissioner of*_____

THE HON'BLE D. R. LYALL, C.S.I.

No. 7.

THE following Resolution No. 2287B, dated 30th December 1893, regarding a serious case of stamp fraud in a Sub-Treasury, which the Board have prepared with the approval of Government and the Accountant-General, Bengal, is herewith circulated for the information of Subdivisional, Treasury and Inspecting Officers :—

No. 2287B, dated Calcutta, the 30th December 1893.

RESOLUTION—By the Board of Revenue, Lower Provinces.

A SERIOUS case of fraud in a Sub-Treasury has recently occupied the attention of the Board and Government. The frauds were committed by the poddar, who, under the lax management of successive Subdivisional Officers, was allowed to write up all the stamp registers and prepare periodical returns in such a way as to conceal his fraudulent acts, which extended over a period of five years, and resulted in a serious loss to Government.

Systems of fraud.

2. The embezzlements were effected in three different ways :—

(*a*) by crediting in the cash account a sum less than the value of the stamps actually taken out of the double-lock store;

(*b*) by entering in the Store Register a total-value less than the sum of the values deducted under the several denominations of stamps ; and

(*c*) by making excess deductions from the detail balances under certain denominations without correct deduction from the total.

3. Under the first system the value of stamps taken out exceeded the amount paid into the Sub-Treasury by the licensed vendors, and the excess should have been shown in the Sub-Treasurer's account of daily sales prescribed in rule 16, section IV, page 98 of the Stamp Manual, but this account was never inspected by or produced before the Subdivisional Officers. Under the second method the Sub-Treasurer's indent submitted to the Subdivisional Officer under rule 15 was so prepared that the total value of the stamps to be taken out of the double-lock store was fraudulently added up and represented to be the sum actually credited in the cash account, and this false total was shown in the Store Register. The object of the third system, which was only practised on a few occasions, is

not obvious, as there were cases in which the deduction made was less than, and not in excess of, the quantity of stamps indented for.

Method of concealment.

4. In order to conceal the frauds the following returns were manipulated by the poddar :—

(*a*) the monthly plus and minus memoranda, which should have been prepared by the accountant, and

(*b*) the monthly statement showing receipts and issues.

The frauds under the first and second systems were confined to two denominations of court-fee stamps, viz., those of the value of 8 annas and 1 rupee, which were in the most common use, and in preparing the monthly statement the poddar used to add to the quantity of either kind shown in the Store Register as being under double-lock the exact quantity which had been fraudulently obtained by him up to the time of its preparation : this fraud was never discovered by the Subdivisional Officer even when signing the special certificate at the time of the half-yearly verification, though the details of the statement did not agree with those shown in the Store Register. Under the first system the total value of stamps in store as shown in the plus and minus memorandum of the Accounts Department, would differ from that shown in the Store Register by an amount representing the value of the stamps fraudulently obtained, and to prevent detection in the event of the Subdivisional Officer referring to that Register, the poddar used at the time of the last transaction in the month to make a fraudulent short deduction in the column showing the total value of the stamps in store by a sum equal to the amount embezzled, and so make the total agree with that shown in the accounts. Inspecting officers were told that the Sub-Treasurer held no stamps under single-lock, and so never asked for the single-lock account which should have been kept up under rule 16, section IV of the Stamp Manual, in any case.

How the stock of stamps was replenished.

5. The monthly statement showed that a much larger quantity of certain stamps was in store than was actually the case, and to meet the deficiency which occurred, repeated indents were submitted to the Treasury Officer through the Subdivisional Officer under rule 28 : these were blindly complied with, though they were not compiled according to the rules, and gave no data whereby they could be checked, since the quantity in store and the consumption during the previous three months were not shown. A simple demand for a number of stamps was made and complied with by the Treasury Officer. In course of time the irregularity of these indents was discovered and pointed out. Thereupon regular indents to the Treasury Officer in the prescribed form were submitted, and these indents were complied with, although on the face of them they showed that the stock in hand of the stamps indented for exceeded a year's consumption. After a

while indents prepared in the old irregular form were again submitted, and were passed without any notice being taken of them.

Breaches of the rules and the officers responsible.

6. In reporting the case to Government, the Board pointed out that nearly every rule of Government relating to branch depôts had been violated. These rules are printed in section IV, pages 95—102 of the Stamp Manual, and the errors were as follow :—

(*a*) The account of sales (rule 16) was not laid daily before the Subdivisional Officer. It was produced in the Sessions Court, and was found to have been written entirely by the poddar.

(*b*) There was an absence of any check on the issue of stamps from the double-lock store; the Sub-Treasurer's indent required under rules 15 and 18 was not scrutinised, totalled, or compared by the Subdivisional Officer with the payments into the Sub-Treasury.

(*c*) There was careless passing of monthly statements and returns and a perfunctory half-yearly verification of the stock under double-lock, which rendered nugatory the check provided by rules 32 and 33, and also prevented the frauds being brought to light in the controlling office.

(*d*) Indents were submitted to the Treasury by the Subdivisional Officers concerned not prepared in accordance with rules 28 and 15.

(*e*) Irregular indents were complied with by the Treasury Officers without proper scrutiny.

Under the circumstances the Board recommended that their rule No. 13 in the same section (page 106 of the Stamp Manual) should be enforced against the gazetted as well as against the ministerial officers concerned, and Government has fully approved of the recommendations made. The Subdivisional Officers were held liable for negligence under the first four heads, and the Treasury Officer for contributory negligence under head (*e*). The Treasurer and Stamp Muharrir at head-quarters were fined for not bringing to notice the irregularities in the preparation of the indents. The Sub-Treasurers delegated their duties to the poddar, and so facilitated the frauds, if they were not actually cognisant of and parties to them.

Criminal proceedings.

7. The poddar was convicted in the Sessions Court. The Sub-Treasurer was acquitted in the absence of any legal proof connecting him with the frauds, as all the documents were found to be in the poddar's hand-writing and were not even initialled by the Sub-Treasurer. For the same reason it was considered useless to proceed against a former Sub-Treasurer who had been transferred, but both of them were dismissed from Government service, and action was taken to recover part of the defalcations from their securities. In the case of one of them it was found that the bond was given

for the due performance of his duties as Nazir, and the security could not be realised.

Remedial measures.

8. Government orders have recently issued, directing that no portion of the stock of stamps shall remain in the Sub-Treasurer's hands, except when the officer in charge of the Sub-Treasury is proceeding on tour, in which case the amount made over should not exceed what will probably be required during his absence. The existing rules, if intelligently carried out, seem sufficient. No rules, however carefully prepared, will prevent fraud if officers have not enough intelligence, or are too careless, or too self-sufficient, to enforce them. The Board, however, take this opportunity of pointing out that besides seeing that the Treasury record agrees with the returns submitted to the Superintendent of Stamps and the Account Department there are three important points to be watched by a Treasury Officer in connection with the custody of stamps. They are as follows:—

(*a*) The deductions from the double-lock account, when issues are made, must agree with the additions made in the single-lock account.

(*b*) The daily sales shown in the Treasurer's account must agree with the credits in the Accountant's register of stamp sales.

(*c*) A periodical check of value with tale must be applied to the balance in stock.

If these checks are applied, no fraud can long remain undetected. These remarks apply equally to the duties of an officer in charge of a Sub-Treasury. Inspecting officers should cross total the entries in the registers of stamps under single and double-lock, and so should the officers in charge from time to time, as well as on the occasion of the half-yearly verification. The single-lock account should invariably be inspected on that occasion.

No. 8.

IN line 13, clause 31, section XIII, page 137 of the Excise Manual, 1891, *after* the word "Division,". *insert* the words "Monghyr and Bhagalpur."

No. 9.

AT the end of the rules for verifying stock of stamps in central depôts printed in Appendix B, at pages 139 and 140 of the Stamp Manual, 1889, *add* the following as note 2:—

NOTE 2.—The above rules apply to officers making over charge of the office except No. 2. In the case of unopened boxes it will suffice if their number is found correct (Bengal Government Order No. 353S.R., dated 15th January 1894).

No. 10.

WITH reference to the notifications and circulars noted in the margin, *cancel* No. VI, Part IV, of the High Court Rules regarding process fees numbered (4) in Appendix B, pages 144 to 151 of the Stamp Manual, 1889, and *substitute* the following :—

High Court notifications of 1893 of the 14th August, 4th September, 1st November, 20th November, and High Court Circular Nos. 7, dated 28th November, and 8 of the same date, published at pages 704, 737, 934, 963 and 1099, Part I, of the *Calcutta Gazette*, dated 16th August, 6th September, 8th November, 22nd November, and 27th December, respectively.

Rule VI.—Throughout, or in any part of the localities mentioned in the schedule annexed to this rule, and for the periods of the year, during which travelling except by boats is, in the opinion of the District Judge, impracticable, the fees chargeable for the service of processes shall be increased by 25 per cent. in order to provide for payment of the boat-hire or ferry-toll rendered necessary by the state of the country. The additional fees may, however, be reduced to 12½ per cent. over the fees ordinarily leviable at the discretion of the District Judge in any part of the district, where, or at any season of the year, when, the levy of the larger amount is found to be unnecessary.

Districts.	Local area.
Backergunge	... The whole district.
Dacca ...	... Ditto.
Faridpur ...	... Ditto.
Jessore-Khulna	... Ditto.
Murshidabad	... The Jangipur Munsifi, and thanas Nawada, Hariharpara, and Barna of the Berhampur Munsifi.
Mymensingh	... The whole district.
Noakhali	... Ditto.
Nadia	... The Kushtia Munsifi.
Pabna-Bogra	... The whole district.
Purnea ...	... Ditto.
Rajshahi ...	... Ditto.

Districts.	Local area.
Rangpur ...	... The Kurigram and Gaibanda Munsifis, and the Kaliganj thana of the Sadar Munsifi.
Tippera ...	... The whole district.
24-Parganas	... The Joynagar, Mutla and Baripur thanas of the Baripur Munsifi, the Bhangar, Bistopur, Sonapur and the Baj-Baj thanas of the Sadar Munsifi, the Haroa and Hasanabad thanas of the Basirhat Munsifi, and the Mothurapur, Bankipur, Debipur and Kulpi thanas of the Diamond Harbour Munsifi.
Sylhet ...	... The whole district.
Kamrup ...	... Ditto.
Lakhimpur	... Ditto.
Nowgong ...	... Ditto.
Durrang ...	... Ditto.
Goalpara ...	... Ditto.
Sibsagar ...	... Ditto.
Cachar ...	... Ditto.

NOTE.—The process-servers' boat-hire passed under this rule should alone be included under the head of "Process-serving charges" under "special contingencies"—(*Vide* Resolution of the Financial Department of the Government of Bengal, dated the 4th August 1890.)

Rule VIA.—With the consent of the Local Government, the High Court may, by notification in the Government Gazette, on sufficient cause shown, exempt from time to time any district or part of a district from the operation of Rule VI, and may similarly add any district or part of a district, which may be exempt, to the schedule annexed to that rule.

No. 11.

PUT a dagger mark over Nos. 21, 22, and 23 of the rules for the custody, supply, and sale of stamps of all descriptions, at page 99 of the Stamp Manual, and insert the following note below the existing note at the foot of that page:—

† NOTE.—Postage stamps are prescribed under the Indian Post Office Act, 1866, and not under the Stamp Act.

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JAN. 1894

No. 12.

REVENUE Officers are informed that the form of application or refund or renewal of stamps, added in Appendix A—I, page 125 of the Stamp Manual, by the Board's Circular Order No. 16 of May 1892, is being printed with diglot headings in English and Bengali, and that it will be supplied by the Superintendent of Stationery, Calcutta, on indent when the next annual supply of Board's forms is due.

C. A. P.—Reg. No. 6269J—70)—8-3-94.

FEBRUARY 1894.

THE HON'BLE C. C. STEVENS.

No. 1.

THE Board having considered the replies received to their circular endorsement No. 1588A., dated the 30th of December 1892, on the subject of the preservation or destruction of the old registers of previous valuations of each district, have directed the following orders to be issued:—The old Registers Nos. I, II, III and IV of estates and tenures which were in existence till the issue of the Board's Circular Order No. 23 of February 1888, should be permanently preserved, in order that a complete record from the introduction of the Road Cess Act X (B.C.) of 1871 may be kept.

For a similar reason the registers I and II prescribed by Circular Order No. 23 of February 1888, and the revised Register No. I prescribed by Circular Order No. 2 of May 1892, should be permanently preserved.

2. The present Register III of fines may be retained till all the amounts entered in it are remitted, barred by limitation or realised.

3. The existing Register No. IV of progress in revaluations may be destroyed as soon as the revaluation it records has received the sanction of the proper authority, the object of the register being merely to facilitate the work of inspecting officers. The old Register IV of notices under section 40 of Act IX (B.C.) of 1880, which was cancelled by Circular Order No. 2 of May 1893, may be destroyed.

4. When a revaluation has been completed, and all arrears relating to the lands noted in Register No. V of the previous valuation and accruing under such valuation have been satisfied or written off, such Register No. V can be destroyed.

Similarly with regard to Registers Nos. VI, VII, VIII, IX, X, XI.

5. On the completion of a revaluation, Registers Nos. XII and XIII of the preceding valuation can be destroyed.

No. 2.

THE following rules, which have been modified with the approval of His Excellency the Governor-General in Council, should be

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substituted for Rules 26, 28 and 29 of the Rules for the Lease of Waste Land in the Sundarbans (Section II, Part I) at pages 11-14 of the Board's Waste Lands Manual, 1888 :—

26. Should there be more than one application for the lease of the same land before the date fixed by notification for the sale of the land applied for, and should the second application comprise the whole of the lands contained in the first, the Sundarbans Commissioner shall put the lease up to auction on the day named in the notice, and shall sell it to the highest bidder, but no person shall be allowed to bid who has not made such application, and no bid shall be accepted which is not *bona fide* on behalf of such person. If the second application comprise a portion only of the land contained in the first, it shall be rejected.

28. The purchaser of the lease shall be required to pay down at once 25 per cent. on the amount of his bid. In default of immediate payment, the amount deposited under Rules 13 and 14 shall be forfeited, and the lease may be put up to re-sale at once, or may be reserved for future sale.

29. The purchaser shall be required to pay in the balance of the purchase money, together with any other sums which may be legally demanded by the Commissioner in the Sundarbans, within one month of the day of sale. If he fail to do so, the sale shall be cancelled by the authority of the Commissioner in the Sundarbans. The 25 per cent. and the amount deposited under Rules 13 and 14 shall be forfeited, and the land shall be available for lease to any other applicant.

No. 3.

The following rules are inserted in supersession of those contained in Rule 1, Section VIII, Chapter V, page 104 of the Board's Rules, 1888 :—

Section VIII.—Rules for the prosecution of criminal charges before any court and for the payment of fees to Government Pleaders for conducting such cases on behalf of Government.

Cases in which Government Pleaders are not to receive fees.

I.—The Government Pleader is bound to advise the head of any Government office on any legal matters affecting the interests of Government in connection with the department which such officer represents without the payment of a fee, such service being covered by his general retainer.

Cases in which fees are payable.

II.—The Government Pleader is bound to advise a Government officer consulting him on behalf of a Municipality, District or Local Board Committee, Port Trust, or of any public body, over whose proceedings such Government officer is legally vested with powers of supervision or control, on payment of a reasonable fee for his opinion. The amount of such fee shall be noted on the reference, and, if offered to and refused by the Government Pleader, shall be fixed by the Legal Remembrancer on reference to him by the officer who makes the tender.

Amount of fees.

III.—When a Government Pleader conducts a case in court, he is ordinarily, that is, subject to any special order of the Superintendent and Remembrancer of Legal Affairs, entitled to Rs. 16 a day in cases before Magistrates and in Sessions-cases. In appeals he is ordinarily entitled to Rs. 16 if the appeal takes up the whole or greater part of the day, and to a proportionately smaller sum if it takes up half a day or less. In the 24-Parganas, by a special order of Government, the Government Pleader is allowed Rs. 32 a day.

Criminal prosecutions against Government officers.

IV.—In all cases of criminal prosecutions brought against public officers for acts arising out of the performance of their public duties, Government Pleaders are bound to defend them, subject to the conditions laid down in the circular of Government, No. 38,* dated the 7th July 1879, and are entitled to fees.

Procedure for prosecutions instituted by Government offices.

V.—The following is the procedure to be followed when prosecutions are instituted by public officers. Where the charge is of a cognizable offence the prosecution will ordinarily be conducted by the police. Where the charge is of an offence which is non-cognizable, or, though cognizable, calls for special arrangements, the officer who prefers the complaint should refer for instructions to the Magistrate of the district, who may, if he thinks fit, either instruct the officer himself to prosecute, or, if the case is of a complicated and difficult nature, rendering, in his opinion, the employment of the Government Pleader or of some legal practitioner necessary for a proper prosecution, may direct the Government Pleader to prosecute or report, for the sanction of the Legal Remembrancer, what other arrangements he has to propose. Save in exceptional cases to be reported to the Superintendent and

* Superseded by Government circular No. 43T, dated 27th August 1888.

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Remembrancer of Legal Affairs, no Government Pleader should be employed in cases in Magistrates' Courts. Whenever it may be necessary for a Magistrate to authorize the employment of the Government Pleader before obtaining the Legal Remembrancer's sanction, he should at once report his proceedings for that officer's approval. The responsibility must rest with the Magistrate in the first instance of deciding whether it is necessary to employ the Government Pleader or not, and he must act on his own discretion in the matter, subject to the Legal Remembrancer's control and criticism, if the discretion appears to have been improperly exercised. It is practically impossible to obtain this sanction in all cases before the Government Pleader is employed. The Government leaves it to the Legal Remembrancer to see that this discretion is not abused and that the tendency to unnecessarily employ Government Pleaders is kept in check.

Deputation of Government Pleaders to mufassal.

VI.—Government Pleaders should never be deputed to the mufassal without the previous sanction of the Legal Remembrancer, who will, if he considers it necessary, refer any case for the orders of Government.

VII.—The form of memorandum given in the margin, which has been prescribed by the High Court, should be adopted by District Magistrates for the purpose of informing Subdivisional Magistrates that there is an appeal against their decision, and asking them whether the Public Prosecutor should be engaged to support the conviction. Subordinate Magistrates at head-quarters and at sub-divisions should always be invited to state whether they think it necessary that an appeal against their order should be defended.

Form of memo. for the engagement of the Public Prosecutor.

HIGH COURT, CRIMINAL, No. (M) 114.

MEMO. No.

FROM

THE MAGISTRATE OF

TO

THE SUBDIVISIONAL OFFICER OF

THE Sessions Judge of , having fixed the day of 18 , as the date of hearing of criminal appeal noted in the margin, against your order, please state whether the appearance of the Public Prosecutor is necessary to uphold your order.

MAGISTRACY, *The* 189 . } *Magistrate.*

Engagement of Government Pleaders in appeals and revision cases.

VIII.—In appeals and revision cases before the Court of Sessions, the Magistrate of the district can direct the Government Pleader to appear on behalf of the Crown without reference to the Legal Remembrancer. The Magistrate of the district should see that

Government prosecution never fails because Government is not adequately represented in the Appellate Court.

Magistrate has the first call on the Government Pleader's professional services.

IX.—The Magistrate, as the head executive authority in the district, is the representative of Government and has the first call on the Government Pleader's professional services, both in the Original and Appellate Court. The Government Pleader cannot therefore accept a brief for the defence, or for an appellant or for an applicant, for revision in a criminal case, except with the Magistrate's permission in writing previously obtained.

Employment of Counsel, etc., in serious and important cases.

X.—In serious or important cases the question whether Government should be represented or not should not depend on whether a barrister or pleader is employed on the other side, but should be decided by the Legal Remembrancer on the merits of the case itself. In cases which might take more of the Deputy Legal Remembrancer's time than he can afford to give with regard to his other duties, the Legal Remembrancer should exercise the authority vested in him of employing Counsel to appear for Government.

THE HON'BLE D. R. LYALL, C.S.I.

No. 4.

IN line 2, clause 1 of the Board's subsidiary Opium Rules, printed on page 22 of the Excise Manual, 1891, *for* "No. 7" *read* "No. 7B" and *substitute* the annexed form for form No. XVII at page 55 of the Manual.

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FEB. 1894.

REGISTER No. 7B FOR LICENSES OTHER

[*See Section II,*

1	2	3	4	5	6	7	8	9
		Paid in advance.	April.	May.	June.	Total of 1st quarter.	July.	August.
a. Number and date of license	*e.* Amount of fees paid							
b. Locality of shop with thana	*f.* Date of credit into treasury							
c. Name of licensee	*g.* Quantity of article taken							
d. Amount of monthly fee	*h.* Dates of Sub-Inspector's inspections ...							
a. Number and date of license	*e.* Amount of fees paid							
b. Locality of shop with thana	*f.* Date of credit into treasury							
c. Name of licensee	*g.* Quantity of article taken							
d. Amount of monthly fee	*h.* Dates of Sub-Inspector's inspections ...							
a. Number and date of license	*e.* Amount of fees paid							
b. Locality of shop with thana	*f.* Date of credit into treasury							
c. Name of licensee	*g.* Quantity of article taken							
d. Amount of monthly fee	*h.* Dates of Sub-Inspector's inspections ...							
a. Number and date of license	*e.* Amount of fees paid							
b. Locality of shop with thana	*f.* Date of credit into treasury							
c. Name of licensee	*g.* Quantity of article taken							
d. Amount of monthly fee	*h.* Dates of Sub-Inspector's inspections ...							
a. Number and date of license	*e.* Amount of fees paid							
b. Locality of shop with thana	*f.* Date of credit into treasury							
c. Name of licensee	*g.* Quantity of article taken							
d. Amount of monthly fee	*h.* Dates of Sub-Inspector's inspections.							

When fees are paid quarterly or annually, the fact should be noted in this column

THAN FOR TARI OR OUTSTILLS.

Clause 23.]

10	11	12	13	14	15	16	17	18	19	20	21
September.	Total of 2nd quarter.	October.	November.	December.	Total of 3rd quarter.	January.	February.	March.	Total of 4th quarter.	Total for year.	REMARKS.*

Enter also dates of inspections by officers higher in rank than Sub-Inspectors.

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No. 5.

THE following omission should be supplied in Rule 162, and additions made in Rule 163, page 37, Chapter III, Part II of the Opium Manual (Bihar):—

In Rule 162, after sub-head (*v*), *insert* the following:—

(*vi*) *Khattawar receipt* (*Opium Form No.* 108).

Add in the 8th line following clause (VI) :—"The khattawar receipt will be used only at the time of 2nd and 3rd advances."

In Rule 163 at the end add :—

" Receipt for the 1st advances will be taken from the khattadar on the joint kabuliyat in the column provided therefor, and for the 2nd advances on the small khattawar receipt (Opium Form No. 108)."

Insert the annexed form in Appendix B after Form No. 107 on page 314 and number 108. The following addition should also be made in the list of forms given in Appendix B, page 88 :—

	Code reference.
108. "Khattawar receipt . . . . "	162 and 163.

Opium Form No. 108.

BIHAR OPIUM AGENCY.

નમ્વર ખાતા

ઉિ૦ ખાતેદાર સાઃ મૌજે

પરગને ઝિલે કોઠી

શ્રાંગે મુગલિગ્ વાવત

સન ૧૮૯ મારશુત ગુમાશ્તા કોઠી મઝકૂર

કે પાયા ઝિસ કા એક્રાર હજૂર કે સામને

કરતે હૈં ।

તાઃ માહ ... સન.

સહી ખાતેદાર ...

Rs.

Initial of Sub-Deputy Agent or other officer to whom this paper was delivered by the khattadar.

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No. 6.

In November 1876, the Collector of Rajshahi brought to the notice of the Board that a practice prevailed among the ganja cultivators of introducing small twigs of flat ganja into bundles containing ordinary flat ganja, thereby causing loss to the revenue. To guard against this, a rule was issued in Circular Order No. 4 of December 1876, directing that no small and detached twigs of ganja should be inserted in the bundles of flat ganja, and that any such twigs as might be detached should be made up separately into bundles and be charged with the duty leviable on round ganja. From the date of this Circular Order, flat ganja has been classified as either (1) flat, large twigs, or (2) flat, small twigs, and though this classification is recognised in some of the prescribed registers relating to ganja, it is not clearly defined in the Excise Manual, 1891. In the Board's Notification No. 1977B., dated the 11th November 1893, prescribing the different rates of duty to be levied from the 1st of January 1894 on ganja, this classification has been observed, and the following corrections should be made in the rules in sections XIX and XX, and in the license forms, registers, and returns relating to ganja in Appendix A of the Excise Manual.

2. *For* clause 2, section XIX, page 152 of the Manual, *substitute* the following :—

Varieties of ganja.

2. For excise purposes there are four recognised sorts of ganja, viz., flat (large twigs), flat (small twigs), round, and chur, each of which is liable to duty according to its supposed value. Flat and round ganja are each manufactured by a distinct and special process, in order to get rid of the leaves and as much of the stick or twig on which the flower grows as it may be practicable to dispense with. The chief difference between round and the two kinds of flat ganja is that the former contains less useless wood or twig than the other kinds. In flat ganja the twigs are almost as large as branches, while in round they are cut as short as possible. In the preparation of round ganja greater manipulation is used to get rid of the leaves. Round ganja also has an entirely different appearance from that of flat ganja, owing to the rolling of each branch in the drying process giving the flowers a rounded form. Falt

ganja, large twigs, is the ganja left upon the branches which are cut about 2 feet to 2 feet 6 inches long, after manufacture and then baled; when, however, before being baled, the branches are first broken into twigs about a foot long and tied into small flattish bundles, the ganja is called flat ganja, small twigs. Chur ganja consists of the broken bits of the flower which drop off in making flat and round ganja. It is also manufactured specially by removing the twigs and branches. The trade in Garhjat ganja which grows in the Orissa Tributary States, known as the Garjhat Mahals, is regulated by special rules.

3. *Add* to clause 29, section XX, page 158 of the Manual, after the words "such officer" in line 10, "Care shall be taken to keep the two kinds of flat ganja separate."

4. *Omit* clause 30, section XX, page 158.

5. The following clause should be substituted for clause 36, section XX, page 159 of the Manual:—

"36. The duty on ganja shall be levied at the following rates—

IN THE DISTRICTS OF BENGAL AND BIHAR.

	Rs.
Chur	9
Round	7½
Flat (small twigs)	7¼
Flat (large twigs)	6

IN THE ORISSA DIVISION.

Chur	7½
Round	6¼
Flat	4½
Garhjat	3½"

6. *For* the rates given in line 4, clause 37, page 159, *substitute* the following rates:—"Rs. 3½, Rs. 4½, Rs. 6, Rs. 6¼, Rs. 7¼, Rs. 7½, and Rs. 9."

7. *For* the rates quoted in lines 9 and 10 of clause 43, page 160, *substitute* the following rates:—"Rs. 3½, Rs. 4½, Rs. 6, Rs. 6¼, Rs. 7¼, Rs. 7½, and Rs. 9."

8. *For* the word "three" in lines 2 and 5, clause 54, section XX, page 163 of the Manual, *read* "four."

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9. *For* the words "duty at Rs. 3-8 (Garhjat), Rs. 4-8 (flat), Rs. 6 (round), and Rs. 6-8 (chur), in the Orissa Division, and Rs. 6 (flat), Rs. 7-4 (round), and Rs. 8 (chur)" in lines 4, 5, and 6 of clause 61, page 165, *substitute* the following:—

"Duty at Rs. 3-8 (Garhjat), Rs. 4-8 (flat), Rs. 6-4 (round), and Rs. 7-8 (chur) in the Orissa Division, and Rs. 6 (flat, large twigs), Rs. 7-4 (flat, small twigs), Rs. 7-8 (round), and Rs. 9 (chur)."

10. The figures showing the rates of duty at present given in table I, Return XIV (page 201), tables II, III, and IV, Return XL (pages 234—236), and table I, Return XLII (page 241), and in forms Nos. 83 (page 283), 104 (page 301), 106 (page 303), 107 (page 304), 115 (page 311), and 116 (page 313), in Appendix A of the Manual, will be omitted in future issues of these forms, as the rates vary for Orissa and the rest of the province, and are also liable to frequent change. The rate of duty prevailing will be entered by hand at the time of filling in the forms.

11. In forms Nos. 104 (page 301), 106 (page 303), 107 (page 304), in Appendix A of the Manual, *strike out* column 11, column 10, and columns 6, 12, and 18 respectively, and *renumber* the remaining columns.

12. Headings will be added in future issues of the following forms, viz., Return XIV (page 201), Return XL (pages 234 to 236), Return XLII (page 241), and forms Nos. 72 (page 273, condition 5), 83 (page 283), 85 (page 284), 104 (page 301), 106 (page 303), 109 (page 306), 114 (page 310), 115 (page 311), and 116 (page 313), in Appendix A of the Manual, giving details for both kinds of flat ganja. In forms Nos. XL, 109, 114, 115 and 116, Garhjat ganja will also be shown.

No. 7.

IN the penultimate line of clause 2, section XIX, page 152 of the Excise Manual after "Ganja" *add* "and Siddhi," and *strike out* the letter "s" after "grow."

In section XX *strike out* clauses 65 to 74 inclusive, and *renumber* the following clauses, changing 75 into 65, and so on.

After section XX, *add* the new section following :—

SECTION XXA.—SPECIAL RULES REGARDING THE IMPORTATION OF GARHJAT GANJA AND SIDDHI.

Importation of Garhjat ganja or siddhi from the Tributary Mahals.

1. Any licensed wholesale vendor wishing to purchase Garhjat ganja or siddhi in the Tributary Mahals of Orissa may apply to the Collector of his own district for a pass, stating the locality, or localities, and the Tributary State in which the drug is to be purchased, and the quantity for which the pass is required.

Grant of pass for quantity not less than one maund.

Duplicate pass where to be sent.

Issue of instructions by the Superintendent of the Tributary Mahals on receipt of pass.

2. On receipt of a fee of Rs. (2) two from the aforesaid vendor, the Collector may grant a pass for any quantity not less than one maund in form 84. A duplicate copy of such pass shall be sent to the Superintendent of the Tributary Mahals, who shall issue instructions to such authorities as may be subordinate to him in the specified locality, or localities, to superintend the weighment, packing, sealing and despatch of the drug. If in any case no such authorities are available, a Sub-Inspector shall, upon receipt of information from the licensed importer that the drug has been gathered in one place and is ready for packing, be deputed by the Collector of the district into which the drug is to be imported to superintend the weighing, packing, sealing and despatch of the drug. A copy of the pass shall also be forwarded to the Subdivisional Officer, if the warehouse to which it relates lies within a subdivision.

Deputation of a Sub-Inspector where there is no authority subordinate to the Superintendent.

A copy of the pass to be sent to the Subdivisional Officer in case of warehouses lying in a subdivision.

Duties of the local authority subordinate to the Superintendent, and of the Sub-Inspector.

3. The local authority subordinate to the Superintendent of the Tributary Mahals or the Sub-Inspector, as the case may be, shall, upon production of the pass aforesaid, weigh the drug, superintend its packing, and seal the bales or bags in which it is packed in such a manner that they cannot be opened without breaking the seals. The licensed importer shall be at liberty to make his bales or bags of such sizes as he pleases.

Licensed importer may make his bales or bags of any size.

4. After the drug has been weighed, packed and sealed ready for despatch, the local authority or Sub-Inspector shall return the original pass to the importer after endorsing on it the locality in the Garhjat Mahals from which the ganja or siddhi is transported, the gross and net weight of each of the bales or bags of Garhjat ganja or siddhi transported, as well as their number and the distinguishing marks by which the bales or bags may be known, the name of the purchaser and of the person in whose charge and custody it is conveyed, the mode of conveyance, the route to be taken, the point of crossing the frontier, and such other particulars as he may think it desirable to note. He shall submit at the same time a copy of the endorsement to his immediate superior.

Return of the pass to the importer after endorsement.

Particulars of endorsement.

Local authority or Sub-Inspector to submit a copy of the endorsement to his immediate superior.

In the case in which a report is made to the Superintendent of the Tributary Mahals by the local subordinate officer, it shall be the duty of the Superintendent to transmit a copy of the report to the district to which the ganja or siddhi is consigned.

Duty of the Superintendent on receipt of a copy of endorsement.

5. Every pass must be surrendered to the Collector of the district or to the officer in charge of the sub-division in which the wholesale warehouse is situate within three days of the expiration of the period of its currency.

Surrender of pass.

6. Any Police or Excise officer is authorised to challenge and examine consignments of Garhjat ganja or siddhi on the road, but without breaking the seals, and to see that the seals are intact, and that the drug has not been tampered with.

Police or Excise officers may challenge and examine consignments of Garhjat ganja or siddhi.

7. The importer shall take the consignment to the first police-station, if there be one on the way after crossing the British frontier, for inspection.

Importer to take consignment to the first police-station.

8. Wholesale vendors importing ganja or siddhi from the Tributary Mahals are not authorised to sell the drug from a despatch in course of transit even after crossing the frontier.

No sales in transit.

9. The rules with regard to transport, storage in licensed warehouses, sales to licensed vendors, levy of duty on siddhi or Rajshahi ganja, etc., shall respectively apply, as far as practicable, to Garhjat siddhi or Garhjat ganja imported into British territory.

Rules as to transport, storage, levy of duty on siddhi or Rajshahi ganja, etc, to apply respectively to Garhjat siddhi or Garhjat ganja.

10. Any vendor licensed to retail Rajshahi ganja may also sell Garhjat ganja under the same license. Similarly any licensed vendor of siddhi may sell Garhjat siddhi under the same license.

Licensed vendor of Rajshahi ganja or of siddhi may sell Garhjat ganja or siddhi respectively under one license.

C. A. P.—Reg. No. 5924J—700—17-3-94.

FEBRUARY 1894.

THE HON'BLE C. C. STEVENS.

No. 8.

IN accordance with the orders conveyed in the Bengal Government's Resolution No. 483, dated the 24th January 1894, the following changes are made in the Revenue Officers' Manual and the Board's Rules, 1888:—

For Rule 3, section VII, page 21 of the Revenue Officers' Manual, 1888, *substitute*—

"3. The Government of India having called attention to the great importance of Assistant Collectors acquiring a knowledge of land surveying and of settlement details, so as in future to be able to check the proceedings of their subordinates in these respects, it has been directed that Assistants are to be attached to survey and settlement parties as opportunities occur, and that as in Lower Bengal such opportunities do not often present themselves, every Collector to whose district an Assistant of more than three months' standing is attached, is, during the cold weather, to assign some duty to him which shall tend to qualify him to become a Settlement Officer and to decide questions of boundary by making use of the thakbast and survey maps. The Government of Bengal has now issued specific instructions on the subject, and the Board desire that, whenever survey-settlement operations are in progress in any district, all the junior members of the Indian Civil Service in that district, employed in executive duties, should receive some training in the work of —(*a*) survey, (*b*) khanapuri, and (*c*) attestation. If there is an Assistant Magistrate and Collector at the head-quarters station of the district, he should be attached to the camp of the Survey Officer to learn survey and khanapuri, and to that of the Settlement or Assistant Settlement Officer to learn khanapuri and attestation, spending about a month in each camp. A member of the Indian Civil Service in charge of a subdivision in which such operations are

Training in survey and settlement work.

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in progress should devote as much spare time as possible to making himself acquainted with the methods of survey-settlement employed. He should not neglect his subdivision, but should spend some days of his tour season in the survey and settlement camps, with a view to acquiring as much practical knowledge of the work as he can. The Director of Bengal Surveys and the Director of Land Records and Agriculture will respectively arrange that such officers receive full assistance from the officers in charge of the different camps, and that their services are utilised to the utmost."

For Rule 4 of the same section *substitute*—

"4. The subject of the employment which has been given to each junior Civilian under these orders and the proficiency he has attained should be treated in the Commissioner's Land Revenue Administration Report, any special aptitude shown by junior officers in this kind of work and the time actually spent by them being particularly noticed. At the half-yearly departmental examination of the junior members of the Civil Service their knowledge of the laws and rules on the subject of survey and settlement is to be tested."

In paragraph 31, section IV, Chapter IX, page 171 of the Board's Rules, 1888, *for* the closing portion beginning with "The Board therefore desire, &c.," *substitute*—

"The Government of Bengal has also lately directed that special attention should be paid to the training of the junior Civilians in the work of (*a*) survey, (*b*) khanapuri, and (*c*) attestation. The Board therefore desire that Collectors and Commissioners will take such measures as will ensure the above. Commissioners when on circuit will carefully ascertain how far this rule has been attended to and will mention the subject more fully [*vide* rule 4 (as now revised), section VII, page 21 of the Revenue Officers' Manual, 1888] in their Land Revenue Administration Report."

THE HON'BLE C. C. STEVENS.
THE HON'BLE D. R. LYALL, C.S.I.

No. 9.

Insert the following sentence between the words "writing" and "Commissioners" in line 13, rule 10, section XV, page 44 of the Revenue Officers' Manual, 1888:—

"When witnesses are examined, they should, when possible, be heard in the presence of the accused, who should be allowed to cross-examine, and a memorandum of this evidence should be placed on the record." REV. CIR. FEB. 1894.

THE HON'BLE C. C. STEVENS.

No. 10.

THE following additions and alterations are to be made in Section III, page 21 of the Certificate Procedure Manual, 1888:—

Add the following at the end of rule 21:—

"But in the case of arrears of cesses due from revenue-paying estates, a list of defaulters should always be put up after the expiry of each kist."

In the second sentence of rule 22 for the passage beginning "he has done his best" down to and inclusive of the words "the Collector" *substitute* the following:—

"Every defaulter, whose cognizance of the demand there may be reason to doubt, has been duly warned before the report of his name to the Collector."

2. A similar alteration should be made at page 135 of the Cess Manual, 1888, page 192 of the Wards Manual, 1888, and page 108 of the Land Registration and Butwara Manuals, 1889.

No. 11.

THE following is added as Chapter VIA at page 115 of the Board's Rules:—

CHAPTER VIA.—MALIKANA PAYMENTS.

Description of Malikana. 1. Malikana is of two kinds—

I.—Malikana or proprietary allowance, granted for estates of which the settlement is not made with the proprietors. This is *fixed* for the term of the settlement (*a*) when tender of settlement is made to the proprietor, and his offer is not accepted, in which case the malikana is calculated on the amount of his offer; and (*b*) when tender

of settlement is made to the proprietor but the settlement is refused absolutely without any offer being made, in which case the net collections of the year immediately preceding form the basis of the calculation of the malikana. In both these cases also the amount of malikana is not dependent on collections. Malikana is *fluctuating* (*c*) when settlement is not offered to the proprietor, the malikana being then calculated on the net collections of each year. (*Vide* Section 5 of Regulation VII of 1822.)

II.—Malikana which was allowed to zamindars in virtue of their right as proprietors, in consequence of the settlement of their estates or lands out of their estates with others. The Bihar malikana falls under this class, and is a compensation *permanently* granted to proprietors, (*a*) on account of the settlement of their estates with others on their refusal, (*b*) for lands given out of their estates rent-free to others by royal or other grants which were never subsequently resumed; and (3) for such lands which were subsequently resumed and assessed to revenue by Government and settled with the holders. It is of a pensionary nature, and does not depend on collections.

Malikana of the first class is payable for a term of years only, that is, during the currency of a settlement. In cases (*a*) and (*b*) the amount is fixed, while in case (*c*) it may vary from year to year. Malikana of the second class is permanent.

2. The payment of malikana due to proprietors during the currency of a settlement, whether the amount is fixed or dependent on net collections, will be made only in one instalment for the whole year. A record of recipients and of payment of such malikana will be maintained in the following register :—

Register.

Name of estate—
Tauzi No.—

Serial No.—
Date of settlement—
Term of settlement—
Revenue at which settled—

Annual amount of malikana, if fixed, or, if not fixed, percentage of net collections allowed—
Order sanctioning—

1	2	3	4	5														6
				MALIKANA PAID TO EACH PROPRIETOR.														
NAMES OF PROPRIETORS.	Share of each proprietor.	Date and order of mutations.	Malikana payable to each proprietor.	189 -189 .			189 -189 .			189 -189 .			189 -189 .			189 -189 .			REMARKS.
				Amount.	Date.	Voucher.	Amount.	Date.	Voucher.	Amount.	Date.	Voucher.	Amount.	Date.	Voucher.	Amount.	Date.	Voucher.	

Instructions.—Column 2 has been ruled so as to show annas, gandas, &c. Column 5 contains space for payments for five years. The register will, therefore, have to be re-written at that interval. When a mutation occurs, the name affected by the order will be scored through *with red ink*, and the new name, with the share and the malikana payable, entered below the last name. A fresh entry of the name scored out will also be made if that person still holds some share of the malikana. If the malikana is dependent on net collections, entries will be made for each year in column 4 after the amount has been ascertained and passed by the Collector, and payment will be shown against each entry in the columns for the particular year.

When the malikana ceases to be payable, the fact will be noted across the page, the date being given. If the estate is resettled and malikana again paid to the proprietor, the case will be treated as a new one, the serial number next to the last on the register being given to it.

This register will be in charge of a Deputy Collector, whose duty it will be to see that all entries are correctly made. The amounts payable and the payments must be checked with great care. No payment will be made without a special order of the Collector, or the officer in charge in his absence. The instructions at foot of the register must be carefully observed. They will not appear on every page, but one of the pages on which they are printed will be placed at the beginning of each register.

Permanent payable orders.

3. Permanent or pensionary malikana will be paid on permanent payable orders issued by the Collectors.

Register.

4. A register of recipients of permanent malikana will be kept by each Collector in the following form :—

Register of recipients of permanent malikana.

Serial number.	Name and tauzi number of estate for which or for lands of which the malikana was granted.	Name and residence of the person entitled to the malikana.	Amount payable annually.	MUTATIONS.				REMARKS.
				Date of order sanctioning mutation.	Name substituted and serial number of the separate entry in this register.	Amount of malikana transferred.	Malikana, if any, remaining payable to person in column 3, and new serial number under which he is entered in this register.	
1	2	3	4	5	6	7	8	9

All malikana grants relating to the same estate (where there are more than one) should follow one another in the register, that is, the register should be written up estate by estate; and the same course should be followed whenever the register has to be rewritten at any future time. The register provides also for the recording of mutations, whether due to sale, gift, or inheritance. On a mutation occurring, the necessary particulars will be filled in in the mutation columns against the original item affected, and whether the whole or only a portion of such item is transferred, the original entry will be scored through (*i.e.*, columns 1 to 4) by

a line *in red ink*, and entries of the transferred amount and of the balance, if any, of the original amount will be made at the end of the register in continuation of the last serial number in the register. By thus recording changes a continuous and clear record of all items payable in a district will be maintained in the register. When malikana is payable to joint sharers, all their names will be entered in the register under a single number, and mutations of any of the names will not be accompanied by the entry of the new sharer's name under a separate number at the end of the register. The addition of such new and separate numbers is to be made only when the transfer is of a share to be held separately in future.

How to be kept.

5. The register will in the first instance be prepared under the personal supervision of a Deputy Collector, who will initial every item in token of his having satisfied himself that the malikana is payable. Every subsequent entry of a mutation and of a new serial number in continuation of the register will similarly be initialled by a Deputy Collector.

Roll of malikanadar.

6. For each item in this register a roll in the following form will be drawn up under the signature and seal of the Collector, and made over to the recipient, who will present it half-yearly for payment at the District Treasury on or about the 1st April and the 1st October respectively :—

Roll of recipient of permanent malikana.

Serial number in the general register of recipients of permanent malikana.	Name of recipient.	Father's name.	Residence. Thana and village.	Amount of annual malikana.	Half-yearly instalment.	REMARKS.
1	2	3	4	5	6	7

In columns 5 and 6 the figures to be entered in words as well as figures.

Memo. of actual payments.

Date of payment.	For what period.	Amount paid.			Signature of the Treasury Officer.	REMARKS.
		Rs.	A.	P.		

(To be printed on the back of the roll.)

Duplicate roll.

7. Duplicate copies of the rolls (which will contain two additional columns between 4 and 5 for identification, showing the height of and any marks borne by the recipient) will be prepared for record in the Treasury, and, when applications are made for payment, the Treasury Officer must satisfy himself of the validity of the claims by comparing both copies of the rolls in every case, and will then order payment, noting the fact in both rolls, in the memo. form on their reverse. When no space is left in this form to note the payments, fresh duplicate rolls should be prepared and given to the recipients under the Collector's seal and signature, care being taken to have the old rolls first returned by the recipients for cancellation.

Transfer of malikana.

8. Whenever any transfer of malikana by sale, gift, or inheritance occurs, the roll given to the old recipient must similarly be recalled and cancelled, a new roll being then drawn up and given to the transferee. If the transfer is of a portion only of the malikana, the old recipient must still be required to give up his roll for cancellation. A new roll for payment of the balance of the malikana retained by him will then be supplied to him, and a roll will be also given to the transferee for the share acquired by him. Care must be taken on no account to give a new roll for malikana until the old roll has been surrendered and cancelled.

Exemption of malikanadar from personal appearance.

9. A recipient of malikana specially exempted by the Local Government from personal appearance, a female malikanadar not accustomed to appear in public, or a male malikanadar who is unable to appear in consequence of bodily illness or infirmity, may receive his or her malikana upon his or her causing to be produced before the treasury officer a life certificate signed by a responsible officer of Government, or by some other well-known and trustworthy person.

Life certificate.

10. A recipient of malikana of any description who causes to be produced before the treasury officer a life certificate signed by some person exercising the powers of a Magistrate of any class under the Criminal Procedure Code, or by any Registrar or Sub-Registrar under the Registration Act, or by any pensioned officer who, before retirement, exercised the powers of a Magistrate, or by a Chaplain, or any other gazetted officer of Government, is also exempted from personal appearance, and the malikana due to him can be paid to the presenter (provided the treasury officer has no doubt as to the latter's *bonâ fides*) of the bill, which should be accompanied by the life certificate above referred to, without requiring a formal power-of-attorney.

Precaution.

11. In all cases referred to above, the disbursing officer must take precautions to prevent imposition, and must, at least once a year, require proof, independent of that furnished by the life certificate, of the continued existence of the recipient of malikana.

Supervision of registers.

12. Both the registers now prescribed by rules 2 and 4 will be kept under the supervision of the Sarishtadar for daily reference. They will be in English.

2. They are substituted for the present registers 65 and 66, and are added to the list of registers given in Section III, pp. 138-140 of the Board's Rules:

65. Of recipients of malikana due to proprietors during the currency of a settlement and of payment of such malikana.

66. Of recipients of permanent malikana.

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3. The following addition should be made at page 154 :—

'*Register* 65. *Of recipients of malikana due to proprietors during the currency of a settlement and of payment of such malikana.*

Name of estate.	Date of settlement.	Annual amount of malikana,
Tauzi No.	Term of settlement.	if fixed, or, if not fixed,
Serial No.	Revenue at which settled.	percentage of net collections allowed.
		Order sanctioning.

1. Names of proprietors.
2. Share of each proprietor.
3. Date and order of mutations.
4. Malikana payable to each proprietor.
5. Malikana paid to each proprietor for five years.
   Amount.
   Date.
   Voucher.
6. Remarks.

Register 66. *Of recipients of permanent malikana.*

1. Serial number.
2. Name and tauzi number of estate for which or for lands of which the malikana was granted.
3. Name and residence of the person entitled to the malikana.
4. Amount payable annually.
5. Mutations—Date of order sanctioning mutation.
6. Ditto Name substituted and serial number of the separate entry in this register.
7. Ditto Amount of malikana transferred.
8. Ditto Malikana, if any, remaining payable to person in column 3, and new serial number under which he is entered in this register.
9. Remarks.

4. The Superintendent of Stationery has been requested to supply District Officers with the printed forms of the above registers.

No. 12.

Substitute the following revised rule for rule 7, section IA of the Stationery Manual:—

Chubb's locks are supplied by the Superintendent of Stationery. They should be included in the general indent for stationery, and the purpose for which they are required should be clearly stated. When required to replace old and useless ones, the indent should be accompanied by the certificate prescribed in rule 8 of this section for punching instruments.

No. 13.

ADD the following note to Rule 28 printed on page 100 of Section IV, Part I of the Stamp Manual:—

"*Note.*—In cases where there is likely to be a distinct saving of cost or greater security of the stamps in transit, the Board are authorized, under the orders conveyed in Bengal Government's Order No. 868S.R., dated 7th February 1894, to sanction the despatch of stamps direct from the central depôt to branch depôts; such supplies being treated by the Superintendent of Stamps as supplies to the local depôts to which the branch depôts are subordinate."

No. 14.

SUBSTITUTE the following form of the vendor's certificate for that prescribed in Rule 5 of the rules framed by Government under the Court Fees Act, VII of 1870, as amended by Act XII of 1891, and substituted in Part I of Section III, pages 90 to 92 of the Stamp Manual by the Board's Circular Order No. 12 of September 1893:—

FORM OF CERTIFICATE.

"Certified that a single stamp of the value of Rs. required for this document is not available, but that in lieu thereof I have

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furnished a stamp of the next lower value available, and made up the deficiency by the use of one or more $\frac{\text{adhesive}}{\text{impressed}}$ stamps of the next lower values available required to make up the exact amount of the fee."

2. The new form of certificate will be translated and printed in the vernacular, and then distributed for the purpose of being supplied to all licensed vendors.

No. 15.

IN view of the diversity of practice prevailing in some districts in the levy of duty and penalty under sections 19E and 19G of Act VII of 1870, the attention of Revenue officers is drawn to the procedure indicated in the second note to section 19E at page 15 of the Stamp Manual, which is that prescribed by the Government of India as contained in No. 48 of the rules in section III, part I, page 92 of the Stamp Manual, and they are directed to follow these orders.

2. In note 2, section 19E, Act VII of 1870, page 15 of the Stamp Manual, insert the words "or attached" after the word "affixed" where it occurs.

3. In modification of paragraph 5 of the Board's Circular Order No. 9 of July 1892, omit the words "Duty and" from head 9 of table I of the form of annual return No. XXXV in appendix A—III, pages 136 and 137 of the Stamp Manual, and read "Penalty" for "penalty" in that heading, court-fees levied under sections 19E and 19G of Act VII of 1870 being shown under head 1 (*a*) of the above return.

The Board have instructed the Superintendent of Stationery, Calcutta, to supply revised forms embodying the above corrections when the present stock of forms for these returns has been exhausted. In the meantime Revenue officers are requested to note the corrections in manuscript in the existing form when submitting the return.

R. D'R.—Reg. No. 21J—700—3-4-94.

MARCH 1894.

THE HON'BLE C. C. STEVENS.

No. 1.

FOR the statement in paragraph 1 of rule 21, section IV, Chapter IX, page 169, of The Board's Rules, 1888, substitute the annexed statement in modification of Circular Order No. 3 of March 1893.

In case of completed settlements information under the following heads should be given in the body of the report:—

(*a*) Total rental of tenants whose rents have been settled.
Sub-head—
(1) According to new settlement.
(2) According to previous settlement.
(3) Increase.
(4) Decrease.

(*b*) Cost per acre.
Sub-head—
(1) Survey.
(2) Settlement.

(*c*) Increase of revenue—
(*a*) Actually obtained.
(*b*) Expected.

FORM B.

Showing progress made in the record of rights and settlement of rents under the Bengal Tenancy Act during the Financial year ending

Division.	District.	Name of estate or tract under settlement.	Estimated area in square miles and acres under settlement of revenue or rents.	Total number of villages.	AREA SURVEYED IN SQUARE MILES AND ACRES.				NUMBER OF VILLAGES IN WHICH RECORDS HAVE BEEN PREPARED FOR ATTESTATION.		NUMBER OF VILLAGES OF WHICH ATTESTATION HAS BEEN COMPLETED.		NUMBER OF VILLAGES OF WHICH THE DRAFT RECORD OF RIGHTS HAS BEEN PUBLISHED UNDER SECTION 105 (1) OF THE TENANCY ACT.		NUMBER OF VILLAGES OF WHICH THE DRAFT RECORD OF RIGHTS HAS BEEN PUBLISHED UNDER SECTION 105 (2) OF THE TENANCY ACT.		Estimated number of tenants in the villages in column 5.	NUMBER OF TENANTS WHOSE RENT HAD BEEN RECORDED AND STATUS DETERMINED IN KHATIANS FINALLY PUBLISHED UNDER SECTION 105 (2) OF THE TENANCY ACT OR UNDER THE LAW WHICH GOVERNS THE SETTLEMENT.			COST DURING THE YEAR.			REMARKS
					Up to the end of the preceding year.	During the year under report.	Total area surveyed.	Up to the end of the preceding year.	During the year under report.	Up to the end of the preceding year.	During the year under report.	Up to the end of the preceding year.	During the year under report.	Up to the end of the preceding year.	During the year under report.		Up to the end of the preceding year.	During the year under report.	Total of columns 18 and 19.	Survey.	Settlement.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24

NOTE.—Except in the case of Orissa, Chittagong and Bihar settlements, distinguish between Government estates and private estates.

No. 2.

ATTENTION of all Revenue Officers is drawn to the following High Court ruling in the case of Raja Surja Kanta Acharya Bahadur *versus* Hemunt Kumari Debi, reported in page 706, Indian Law Report, Calcutta Series:—

"Section 78 of the Land Registration Act, 1876, precludes a person, claiming as proprietor, from suing a tenant for rent until his name has been actually registered as such under the Act. A mere application to be registered is not sufficient for the purpose."

No. 3.

THE following is to be inserted as rule 12A, in section VIII, page 18 of the Records' Manual, 1888:—

"12A.—Uncertified copies may be converted into certified copies upon the application of the persons to whom they have been granted, and upon their filing with such applications the necessary court-fee stamps required by law."

No. 4.

A QUESTION having been raised as to the powers of Assistant Settlement Officers to secure the attendance of parties and the production of jamabandi papers, the opinion of the Hon'ble the Advocate-General was obtained, and, the Government having accepted it, the following extract is published for the information and guidance of the officers concerned:—"Under section 189 of the Bengal Tenancy Act the Local Government is empowered to make rules consistent with the Act (1) to regulate the procedure to be followed by Revenue Officers in the discharge of any duty imposed upon them by, or under, the Act, and may, by such rules, confer on any such officer (*a*) any power exercised by a Civil Court, &c., &c.

"I understand that the power last mentioned has been conferred on the Revenue Officers mentioned in 189(1). It follows, all Revenue Officers discharging any duty imposed on them by the Bengal Tenancy Act have the powers of a Civil Court with

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regard to witnesses and production of documents. Settlement Officers seem to have power to call for jamabandi papers under sections 17 and 19 of Regulation 7 of 1822."

No. 5.

Substitute the following note for the second foot-note marked with asterisk against column 4 of Register No. 19 B—sales held under the Public Demands Recovery Act, VII (B.C.) of 1880, prescribed by the Board's Circular Order No. 1 of November 1893, and inserted in chapter VIII, section IV, page 146 of the Board's Rules, 1888 :—

"If the Collector considers that it is desirable for statistical purposes to have a separate register of these sales for any department, he may direct the Certificate Department to open such register. The entries of the sales effected on the requisitions of the particular department which occur in the above general register will be copied into the separate register."

No. 6.

The revised rule 2 in section VI on page 12 of the Records' Manual, 1888, prescribed in Circular Order No. 1 of December 1893, regarding the classification of English records, will not apply to subdivisional offices.

2. At the end of rule 2 *add* :—

"This rule will not apply to subdivisional offices."

THE HON'BLE D. R. LYALL, C.S.I.

No. 7.

Substitute the following rule for rule 10, section VI(A), page 10 of the Stationery Manual :—

An account (in form No. 6) shall be kept of all forms received and issued, and the balance checked periodically and compared with the stock before the preparation of a fresh indent. Each indenting officer shall appoint some particular clerk in his office to be responsible for correctly keeping up this register.

2. *Insert* the following form as form No. 6 in Appendix I of the Manual.

FORM NO. 6 OF STATIONERY MANUAL.

Register of Receipt and Issue of Printed Forms.

Description of form.	Number of books.	Number of loose sheets.
Balance in hand on the brought forward ...		
Quantity received on indent *No.* , *dated* ...		
Total ...		

Date of issue.	Quantity issued.	Officer to whom issued.	Purpose for which issued.	Signature of party receiving.	REMARKS.
Total issues ...					
Balance on the carried forward					

No. 8.

AT the end of Rule 367, Section VI, Chapter VII, Part III of the Opium Manual (Benares), page 81, substitute the words "place in the trash immediately below the lid a ticket bearing his signature under the words 'Upper Layer Packed by me,'" for the words "chalk mark it with his initials."

No. 9.

IN the Excise Administration Report for the year 1892-93, it was stated that in certain districts prosecutions were instituted under section 59 of the Excise Act VII (B.C.) of 1878, during that year for non-payment of license fees on due dates. In a subsequent correspondence, Government has ruled that while in ordinary cases a criminal prosecution for breach of the condition of the license enjoining punctual payment of the license fee is not necessary, yet it is not advisable to prohibit prosecutions altogether; that district officers should resort to them sparingly and ordinarily only when fraudulent conduct on the part of the licensee is suspected, as for instance, when a shopkeeper retains the shop for the good months and defaults when the bad months begin. Resort should also be had to prosecutions when the licensee is known to be able to pay his fees, but deliberately refuses to do so, or when no other method of recovering the arrears due is apparent. The institution of a prosecution will be subject to the Excise Commissioner's orders in each case, and none will be instituted in future without such sanction.

No. 10.

IN supersession of the Board's Circular Order No. 3 of December 1889, the Board direct the following addition to rule 12 of the Board's Subsidiary Opium Rules, printed in page 25 of the Excise Manual, 1891:—

"At the same time, the officer in charge of the jail in which the convicted persons are confined, should invariably be requested by the Collector to cause their transfer to the Patna Jail in order that they may be inspected and examined by the Opium Agent."

No. 11.

THE following correction should be made in lines 9 and 10, clause 49, section XIII, page 140, of the Excise Manual, 1891:—

For the words "average quantity cleared monthly in the three preceding months" *substitute* the words "quantity cleared in the corresponding month of the previous year."

A similar correction should be made in the entry of form No. 50 (old No. 22) in the list of forms in Appendix A, page 178, and in the heading of the same form, page 253, of the Manual, as well as in the main heading of columns 4 and 5. The correction in the form will be made in manuscript till a new supply of the form is printed.

2. The issue of combined licenses for the sale of country spirits and imported liquors having been prohibited, the words "singly or combined with licenses for the sale of rum and country spirits" in lines 6 and 7 should be omitted from the revised clause 5, section V, pages 115 to 118 of the Manual.

No. 12.

FOR clauses 11 and 12, section XVIII, pages 151 and 152 of the Excise Manual, 1891, substitute the following clauses:—

Free home-brewing of pachwai for home consumption.

11. The practice of free home-brewing of pachwai without restriction of quantity for home consumption is permitted in the district of the Sonthal Parganas and among the aboriginal tribes only in the marginally noted* districts and subdivision. It is also permitted among the aboriginal tribes inhabiting the districts of Burdwan, Bankura, Birbhum, Midnapore and Murshidabad during the annual Bandhana festival. In the districts of Darjeeling and Jalpaiguri it is permitted among the hill and other aboriginal tribes up to a limit of 20 seers of undiluted pachwai.

* Lohardaga.
Singhbhum.
Manbhum.
Subdivision of Banka in the district of Bhagalpur.

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12. Except, as provided in the preceding clause, no person shall have in his possession more than 4 seers of undiluted or 12 seers diluted pachwai without a pass granted by a Collector, Excise Deputy Collector, Subdivisional Officer, or other officer duly authorised by a Collector to grant such a pass. The pass shall be granted free of charge, and should be returned to the Collector immediately on the expiration of its currency. The pass-holder is not permitted to sell or barter any portion of the liquor covered by the pass.

Pass for possession of more than 4 seers of undiluted or 12 seers of diluted pachwai.

C. A. P.—Reg. No. 270J—700—16-4-94.

MARCH 1894.

THE HON'BLE C. C. STEVENS.

No. 13.

"JALKARS" in the Board's Circular Order No. 5 of January 1884 refers not merely to jalkars paying revenue direct to Government, but includes subordinate jalkars paying rent to superior landlords, which are also to be treated as exempted from cess assessment under Act IX (B.C.) of 1880.

THE HON'BLE D. R. LYALL, C S.I.

No. 14.

IN all licenses issued after the 1st March 1894, relating to the sale of imported spirituous and fermented liquors, *insert* the following condition as condition IIIA in manuscript pending the printing of a new supply of forms:—

"That he do not possess or sell any spirituous or fermented liquor other than liquor manufactured in India after the English method, which under this license he is permitted to sell, unless the bottle bears a label or capsule or the cork is sealed with a seal showing the following particulars:—

"Name and style of the firm or shop by which, and the place at which, the liquor has been bottled, and the country of manufacture."

No. 15.

THE following revised rules which are based on the rules contained in the Revenue Officers' Manual, 1888, should be substituted for Rules 60 and 61 printed at pages 13 and 14 of Chapter II of the Opium Manual (Bihar), Part II, and at pages 12 and 13 of Chapter II of the Opium Manual (Benares), Part II.

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2. The attention of all Opium officers is drawn to the addition made in the latter portion of the second clause of Rule 61, regarding the record of evidence in the presence of the accused. In a recent appeal before the Board a remand was ordered, in order that the evidence might again be recorded in presence of the accused :—

60. In every case in which the question of a subordinate meriting dismissal, suspension or other severe punishment may arise, a specific charge should, in the first instance, be drawn up in writing, a copy of which should be furnished to the party concerned, and every reasonable opportunity afforded him for the preparation and submission of a full explanation in reply to the charge. All cases of dismissal and suspension of subordinates drawing Rs. 10 a month and upwards will be reported to the Opium Agent for his sanction, but subordinates drawing less than Rs. 10 a month meriting dismissal or suspension will be dealt with by the Sub-Deputy Agents.

61. In connection with this subject the following rules published by the Board of Revenue, Lower Provinces, should be carefully attended to, the words "Opium Agent" being read for "Commissioner" and "Sub-Deputy Opium Agent" for "Collector" :—

"9. The word 'dismissal' is to be restricted to the case of an officer removed with disgrace. In other cases the word 'removal' is to be used. A 'dismissed' officer may not be re-employed in the public service.

"10. In order that a servant of Government when dismissed or removed may be able to exercise his right of appeal, the Resolution of the Government of India, circulated with Bengal Government Miscellaneous Circular No. 21 of 12th August 1879, explicity requires that (except in the cases of public servants who are dismissed in consequence of facts or inferences elicited at a judicial trial, or in the cases of persons who abscond with an accusation over their heads, and in which therefore the prescribed procedure would be unnecessary or impossible) in all cases of removal or dismissal, the charge against the public servant concerned shall be reduced to 'writing,' that his defence shall either be taken in, or reduced to, writing, and that the decision thereon

shall also be in writing. When witnesses are examined, they should, when possible, be heard in the presence of the accused who should be allowed to cross-examine, and a memorandum of this evidence should be placed in the record. Commissioners and other appellate officers are therefore precluded from confirming orders of removal or dismissal which have been passed in contravention of the above orders of the Government.

"It is not sufficient that these orders should be substantially complied with: they are to be strictly carried out.

"11. In accordance with the spirit of the orders referred to, the same procedure should be followed in all cases of punishment of Government servants in the receipt of higher salaries than ten rupees a month; and in cases in which Collectors or Commissioners submit recommendations for the punishment of subordinate officers.

"12. Cases occasionally occur in which it is considerd inexpedient to undertake the prosecution of Government servants who are dismissed on account of offences for which they are liable to be criminally prosecuted. In future in such cases, the reasons which render it inexpedient to undertake a criminal prosecution should be recorded at the time that the order of dismissal is passed. When there is no objection to such a course, the reasons should be included in the order of dismissal, of which the dismissed servant receives a copy; but in every case a copy of the recorded reasons for not instituting a prosecution when the offender was liable to one should be forwarded with any report that may afterwards be made on the case to the Board or Government.

"12A. When ministerial officers are departmentally punished or ordered to retire, copies of such orders, if applied for by them, are to be given free of cost.

"13. Ministerial officers may not take farms or mukurraris from any landholder in the districts in which they are employed.

"14. All heads of offices having establishments in the pay of Government should make their subordinates distinctly understand that all public servants arrested for debt, or having recourse to the Insolvent Court, will be deemed to have forfeited their appointments, unless it can be shown that their embarrassments have been the result of unforeseen misfortunes, or of circumstances over which they could exercise no control, and have not proceeded

from dissipated or extravagant habits. Every case in which a servant of Government is arrested for debt, or resorts to the Insolvent Court, should be invariably reported for the information of Government, with a copy of the schedule filed in the Insolvent Court, when recourse is had to that Court."

Evidence shall not be taken on oath.

No. 16.

IT having been held by the Government of India that transfers of shares of Joint Stock Companies on indemnity bonds without payment of the proper stamp duty constitute a manifest evasion of the Stamp Law, the Board direct that all officers employed in administering that law in the Lower Provinces of Bengal should watch for cases in which the payment of duty has thus been evaded, and prosecute the offenders with a view to preventing such evasion of Stamp duty in future.

C. A. P.—Reg. No. 536J—700—26-4 94.

APRIL 1894.

THE HON'BLE C. C. STEVENS.

No. 1.

THE following orders of Government, regarding rules prescribed by Her Majesty's Secretary of State for India to regulate the power of the Government of India and of Local Governments and Administrations to enter into or sanction contracts and agreements involving liabilities on the part of the State, are forwarded for the information and guidance of all Revenue Officers:—

No. 933Ex., dated Calcutta, the 20th February 1894.

RESOLUTION—By the Government of India, Finance and Commerce Dept.

READ—

Resolution by the Government of India in the Finance and Commerce Department, No 5712, dated the 20th October 1888.

Despatch to Her Majesty's Secretary of State for India, No. 101 (Public Works), dated the 4th December 1888.

Despatch from Her Majesty's Secretary of State for India, No. 46 (Public Works), dated the 15th August 1889.

Letter from the Government of India in the Finance and Commerce Department, to all Local Governments and Administrations, No. 850, dated the 21st February 1890.

Despatch to Her Majesty's Secretary of State for India, No. 229 (Financial), dated the 18th August 1891.

Despatch from Her Majesty's Secretary of State for India, No. 39 (Public Works), dated the 4th August 1892.

Despatch to Her Majesty's Secretary of State for India, No. 163 (Financial), dated the 30th May 1893.

Despatch from Her Majesty's Secretary of State for India, No. 46 (Public Works), dated the 12th October 1893.

In supersession of the orders contained in the Financial Resolution of the 20th October 1888, and letter of the 21st February 1890, cited in the preamble, the Governor-General

in Council is pleased to issue the following rules, prescribed by Her Majesty's Secretary of State for India, to regulate the power of the Government of India and of Local Governments and Administrations to enter into or sanction contracts and agreements involving liabilities on the part of the State.

Statutory Rules.

The following provisions and restrictions are prescribed by the Secretary of State in Council, in exercise of the power reserved to him by Statute 22 and 23 Vict., Cap. 41, section 1, and shall apply to all concessions, grants, leases, and contracts (except such as may be made under any special legislative sanction) made or entered into by the Government of India, or by a Local Government or Administration or other authority in India, to or with any person, firm, company, syndicate, municipality, or other public body, who or which has applied for the same for mining, milling, or any other industrial or manufacturing purposes (not being ordinary agricultural or settlement purposes), or for the purpose of any railway, tramway, waterworks, or other undertaking of a like nature:—

I.—No concession, grant, or lease of land, of mineral or forest rights, of right to water power, or of right of way or other easement, or of any privilege in respect of land, of mineral or forest rights, of right to water power, or of an easement, and no contract involving the execution or maintenance by Government of works, shall be made or entered into by the Government of India to, with, or in favour of any person, firm, syndicate, company, municipality, or other public body for any of the purposes above mentioned without the express sanction of the Secretary of State in Council,—

if such concession, grant, lease, or contract

(*a*) is intended to endure for a period exceeding ten years, and is not accompanied by an unconditional power of revocation or cancelment by the Government of India at any time during such period on the expiry of six months' notice to that effect, and imposes on

the revenues of India an annual liability in excess of fifty thousand rupees; or

(*b*) imposes on such revenues a charge or expenditure or liability to damages in excess of twelve lakhs of rupees; or

(*c*) involves the cession of property or rights of which the estimated value exceeds twelve lakhs of rupees.

II.—No concession, grant, or lease of land, of mineral or forest rights, or right to water power, or of right of way or other easement, or of any privilege in respect of land, or mineral or forest rights, of right to water power, or of an easement, and no contract involving the execution or maintenance by Government of works, shall be made or entered into by any Local Government or Administration or other authority in India to, with, or in favour of any person, firm, company, syndicate, municipality, or other public body for any of the purposes above mentioned without the express sanction of the Goverment of India and of the Secretary of State in Council,—

if such concession, grant, lease, or contract

(*a*) is intended to endure for a period exceeding ten years, and is not accompanied by an unconditional power of revocation or cancelment by the Government of India at any time during such period on the expiry of six months' notice to that effect, and imposes on the revenues of India an annual liability in excess of fifty thousand rupees; or

(*b*) imposes on such revenues a charge or expenditure or liability to damages in excess of twelve lakhs of rupees; or

(*c*) involves the cession of property or rights of which the estimated value exceeds twelve lakhs of rupees.

III.—No such concession, grant, lease or contract shall be made by any Local Government or Administration or other authority in India to, with, or in favour of any person, firm, company, municipality, or other public body for any of the purposes above

mentioned without the express sanction of the Government of India,—

if such concession, grant, lease, or contract

(*a*) is intended to endure for a period exceeding five years, and is not accompanied by an unconditional power of revocation by the Government at any time during such period on the expiry of six months' notice to that effect, and imposes on the revenues of India an annual liability in excess of five thousand rupees; or

(*b*) imposes on such revenues a charge or expenditure or liability to damages in excess of one lakh of rupees; or

(*c*) involves the cession of property or rights of which the estimated value exceeds one lakh of rupees.

IV.—No such concession, grant, lease, or contract shall be made by any Local Government or Administration or other authority in India to, with, or in favour of any joint stock company, except with the sanction of the Government of India, and subject to these rules so far as the same may be applicable.

V.—No transfer of any such concession, grant, lease, or contract, or of any part thereof, or any interest therein, or any underletting, shall be recognized as valid except it be made with the express assent of—

(*a*) the Secretary of State in Council in cases falling within Rule I or II;

(*b*) the Government of India in cases falling within Rule III; and

(*c*) the Local Government or Administration in any other cases; with the proviso that a transfer or underletting to a company will in all cases require the sanction of the Government of India.

And the Secretary of State in Council and the Goverment of India, as the case may be, may in his or their absolute discretion refuse such assent.

VI.—In every writing intended to express any concession, grant, lease, or contract which falls within these Rules, it shall be

expressly declared that such concession, grant, lease, or contract is granted or made subject to them.

VII.—When the assent of the Secretary of State in Council is rendered by these Rules necessary to the validity of any concession, grant, lease, or contract, or to the transfer thereof, it shall be signified under the hand of an Under-Secretary of State; and when the assent of the Government of India is so required, it shall be signified under the hand of a Secretary of that Government.

VIII.—The foregoing Rules, I to VII inclusive, shall not apply to any concession, grant, lease, or contract for any of the purposes mentioned in Rule I if made under any special rules issued or approved by the Secretary of State in Council.

Supplementary Rules.

Rule A.—In cases where it is considered expedient to grant concessions or to make agreements, such as those contemplated in the Statutory Rules, the deed of concession, or the agreement, if the rights under it are transferable, must be so framed that it will be beyond the power of the grantees or contractees to transfer their rights, or any part of them, except with the sanction of the Government of India, or of Local Governments and Administrations in cases coming within their cognizance.

B.—All such concessions and agreements will further be subject to any special provisions made by Government to meet particular cases or particular classes of cases.

C.—Before any concession or agreement of the class referred to is submitted for the approval of the Government of India, its terms should be considered in the Judicial Department of the Local Government, and by the highest legal adviser to that Government.

D.—The foregoing Rules shall not apply to any concession, grant, lease, or contract for any of the purposes mentioned in the Statutory Rules, if made under any special rules issued or approved by the Secretary of State in Council.

ORDER.—Ordered that a copy of this Resolution, together with a copy of the Despatch from the Secretary of State, No. 46 (Public Works), dated the 12th October 1893, be forwarded, for

information and guidance, to the several Departments of the Government of India, the several Local Governments and Administrations, the Mint Masters, Calcutta and Bombay, the Director-General of the Post Office, and the Commissioner of the Northern India Salt Revenue.

No. 46 (Public Works), dated 12th October 1893.

From—The Secretary of State for India (EARL OF KIMBERLEY),

To—The Government of India.

I HAVE considered in Council your letter, dated 30th May 1893, No. 163F. & C., on the subject of the proposed Rules determining the power of the Government of India and of Local Governments and Administrations to sanction contracts and agreements.

2. By Rule A (Supplementary Rules) no transfer of a concession or contract may be made to other parties "except with the sanction of the Government of India." To these words should apparently be added the following, in accordance with clause (1) at the close of your 5th paragraph: "or of Local Governments and Administrations in cases coming within their cognizance." And Rule V (Statutory Rules) will similarly require alteration. But it is not clear from the 5th paragraph of your despatch to what extent you propose to give Local Governments full power to permit transfers, for the words "cases falling under Rule III of the Statutory Rules, and therefore *primarily* within their cognizance," would include concessions, etc., imposing on the revenues of India an annual liability in excess of Rs. 5,000, or a charge in excess of one lakh. I do not gather that this is your intention.

3. You have rightly added Rule D, in order to avoid inconsistency with the ruling under which the Mining Lease Rules are exempt from the operation of the Statutory Rules.

4. Rule A, as it stands in the draft, subjects transfers not only to the sanction of Government, but to its approval of the terms of sale and provisions with respect to capital and otherwise. It appears to me undesirable that Government should, in ordinary cases, become formally a party to the terms upon which a transfer may be negotiated, or should be involved in any responsibility in regard to the amount of capital or to questions of commission,

whether the transfer be from the original concessionaires to a company or an individual, or from one company to another. I have therefore struck out the latter part of Rule A from the words "and subject to" to the end. As the Rule thus amended still requires the general sanction of the Government of India or of Local Governments to all transfers (except those occurring under Rule D), power is retained to intervene specially in cases where it may be deemed desirable to do so. But in all future cases of transfer to which only general sanction is accorded, it should be made perfectly clear that Government undertakes no responsibility for the terms negotiated between the parties.

5. In connection with this matter, I may state that several cases have recently arisen in which it has been sought to obtain money in this country for working concessions which had been granted by your Government, and that in some of these cases the amount of capital, and also the commission proposed to be charged to the public, have in my opinion been exorbitant. I consider that on all occasions of the grant of concessions, steps should be taken to satisfy Government, as far as possible, of the good faith of the applicants and of their ability to carry out their undertaking, and that, if necessary, security should be required for the due performance of their obligations.

6. I forward a reprint of the Rules, with the Supplementary Rules placed last, and with the addition to Rule A referred to above; also with Rule V, revised in accordance with what I conceive to be the intention of Your Excellency; and I request to be informed whether this reprint correctly expresses your views. If it be so, the Rules thus amended may be issued as having received my sanction.

No. 1356F.

Copy forwarded to the Board of Revenue for information and guidance.

By order of the Lieutenant-Governor of Bengal,

N. BONHAM-CARTER,

Under-Secretary to the Govt. of Bengal.

Calcutta,
The 1st March 1894.

No. 2.

IN the case of a joint estate the Board ruled that, with reference to the provisions of section 188 of the Bengal Tenancy Act, an application for survey-settlement under section 103 is not admissible, unless made by all the proprietors or by an agent authorized to act on their behalf. This ruling was questioned by a Commissioner of a Division, who urged that the words in section 103 were "on the application of a *proprietor*," and a proprietor was defined in section 3 (2) as the "owner of an estate or part of an estate," while section 188 applied to joint *landlords*, "landlord" having a different meaning from "proprietor."

The Legal Remembrancer is, however, of opinion that the Board's view was perfectly correct, and the distinction attempted perfectly untenable. He holds that the words "part of an estate" in the definition was never meant to cover an undivided fractional interest, and the owner of such interest, though he may be called a joint-landlord in respect of the estate, is not the owner of a single bigha (*vide* definition of "estate"). He has an interest in every bigha comprised in the estate, it is true, but until that joint interest is converted into sole and entire ownership of some specific area, he does not become proprietor within the meaning of section 103 of the definition.

Cases in which application is made by some of the joint proprietors are, it is to be noted, provided for in section 101, clause 2 (*a*) of the Tenancy Act.

No. 3.

IN the last sentence of clause 1, Rule 6A, section II, page 57 of the Cess Manual, 1888, for the words "thana by thana . . . . . it is completed" *substitute* "by thanas or parganas, so that a separate order for revaluation may be passed for each thana or pargana, as the case may be, and effect may be given to the revaluation in each thana or pargana as it is completed. It is understood that the thana or pargana will be the unit of revaluation."

No. 4.

THE following should be added as a note to section 45, Act IX (B.C.) of 1880 :—

Note 2.—On a reference made to the Superintendent and Remembrancer of Legal Affairs, he has advised that three years is the outside limit within which arrears of cess can be recovered. After the three years the debt is wiped out as far as any compulsory realization is concerned.

The following is to be added at the end of Rule 6, section V, page 70 of the Cess Manual, 1888 :—

"Care should be taken to realize the arrears within the three years after it became due. After the three years the debt is wiped out as far as any compulsory realization is concerned."

THE HON'BLE D. R. LYALL, C.S.I.

No. 5.

THE annexed reprint of the Board's Subsidiary Opium Rules should be substituted for those printed in pages 50 to 56, Chapter IV, Part I of the Opium Manual, 1891, which are incomplete. The forms of licenses attached to the Rules should also be substituted for those now appearing in Chapters III and IV, and should be included in Chapter IV.

2. The following corrections, which have been approved by the Government, should be made in the Rules issued by them, under the Opium Act, I of 1878, published at pages 18 to 27, Chapter III, Part I of the Opium Manual, 1891 :—

(1) For "Excise Commissioner" in Rule 2, definition (4), read "Commissioner of Excise."

(2) For "Form IIA" in Rule 3, clause (2) (*c*), read "Form IIB."

(3) Insert the following note after Rule 31, on page 23 :—

"*N.B.*—No permits are required for the possession or sale by medical practitioners of medical preparation or other admixtures of opium imported from Europe."

(4) At the penultimate line of Rule 34, on page 24, between the words "the" and "Board" add "Commissioner in consultation with the".

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(5) For paragraph 1 of Rule 35 substitute the following:—

"(1) The term of a license for the sale of opium or of an intoxicating drug or of poppy-heads will ordinarily commence on the 1st April each year, and the licensee will be required to open his shop within fifteen days from the commencement of the term, failing which the license will be cancelled and the sum paid in advance forfeited, and the license-fee for the month will be levied from the licensee, the Collector being at liberty to issue a fresh license at once. In cases of hardship, in which the delay may have arisen from causes beyond the licensee's control, the Collector may at his discretion extend the time within which the shop may be opened.

A license granted by the Collector under Rule 30, or a permit granted by him to a licensed druggist, may be cancelled by the Collector for any cause specified in the license or permit. When a license or permit is cancelled for any cause specified therein, the licensee shall not be entitled to the refund of any fee payable under the license or permit which he has paid in advance; and when the fee is payable monthly, he must pay the fee for the month in which the license is cancelled."

SUBSIDIARY RULES.

Rev. Cir.
April 1894.

(RELATING TO OPIUM, INTOXICATING DRUGS, AND POPPY-HEADS.)

ISSUED UNDER THE AUTHORITY OF THE BOARD OF REVENUE.

Supply of Opium.

1. Every officer, authorized to grant licenses, leases or permits, and to sell opium, is to keep a register (No. 7B (49) of the Board's Series of Registers) in Form XVII, showing the number of licenses, leases and permits issued and the quantity of opium passed out to the respective holders thereof. There are to be separate registers for opium, madak, chandu and poppy-heads which may be bound in one volume.

Register.

2. Licenses for the retail sale of opium, madak and chandu, are to be settled under the auction system in every district, including Calcutta, its suburbs, Howrah, and Bally; leases are to be settled by tender; and licenses for the retail sale of poppy-heads and druggists' permits are to be settled under the fixed license-fee system: the fee for each such license or permit being Re. 1 per annum, or for any broken period thereof. Licenses, leases and permits are to be issued in Forms I to X, and, unless otherwise specially authorized by the Board to the contrary, are to be for a term of one year. The forms will be bound up in book, with counterfoils, and with the pages numbered in print, and can be obtained on indent from the Superintendent of Stationery. All licenses are to be called in at the end of the year on the expiration of their term, or on their cancellation or surrender, and are to be pasted to their counterfoils. No new license is to be granted to a previous license-holder until he has returned his time-expired, cancelled, or abandoned license, as the case may be, to the Collector, or satisfied the Collector that he cannot do so. If a license-holder does not surrender his expired license, special notice is to be given to the magisterial authorities to prevent the sale of opium or intoxicating drug by such person. In the event of a license, lease or permit being lost or destroyed, a duplicate may, on proof of the loss, be issued on payment of a fee of annas 8 for

Manner of granting licenses, leases and permits.

the duplicate of a druggist's permit or of a license for the sale of poppy-heads, and of Rs. 2 for that of any other license or lease.

Passes.

3. Transport and export passes are to be in Forms XI to XIII; they must be signed by the Collector, or by an officer empowered in accordance with Rule 2 (5) of the Government rules. All excise Deputy Collectors and Subdivisional Officers are empowered to sign passes in Forms XI and XII.

Indents for opium.

4. Collectors are to submit indents, in Form XVIII, to the Board for opium required for consumption in their districts at least two months before a fresh supply is required. Copies of the indents should be sent to the Excise Commissioner for information. Indents are to be regulated so as to leave in hand on the 31st March of each year, a stock equal to five months' consumption. Collectors who receive their supplies of opium direct from the Agent at Patna are to submit their indents to that officer.

N.B.—Loss of weight is often due to loss of moisture caused by long storage. Therefore an unnecessarily large reserve should not be kept, and the chests should invariably be issued in the order of their receipt. Care should be taken to protect the chests from damp and white-ants.

Receipt to be submitted on arrival of opium.

5. In districts in which opium is supplied by means of public carriage, and without the deputation of any special guard to receive charge of the opium at the supplying depôt, each chest, immediately on its arrival, must be examined by the Collector, a Covenanted Deputy Collector, an Assistant Collector or the Treasury Officer, who will certify to the condition of the outer coverings. Unless the coverings of the chest appear to be intact, and it has no appearance of having been tampered with, the certifying officer will at once cause it to be opened and examined, and he will incur personal responsibility if he passes a doubtful case. If any deficiency, or substitution of adulterated cakes is discovered, enquiry must immediately be made, and the fact must at the same time be reported to the Board. If the coverings are passed as intact, a receipt should be submitted without delay to the Board (or to the Opium Agent at Patna) in Form XIX. When the chest is subsequently opened, the name of the officer who is present at the opening must be recorded in the Collector's office, as well as (*a*) the number of cakes in the chest, and (*b*) the contents of each paper cover.

6. Whenever a despatch of opium in transit is handed over from one official's charge to that of another, its gross weight is to be ascertained and recorded.

Manner in which opium is to be stored and sold.

7. Ordinarily, opium will be kept in the treasury under double locks, and be given out on indent in one-seer cakes to the Treasurer by the Treasury Officer. The opium thus issued will remain under the single lock of the Treasurer, in whose custody it will stay during the interval between issue from double lock and delivery to vendors, but ordinarily an indent should only be made when the vendor is present. The Treasurer in person will make over the opium to vendors in cakes of one seer, or, with the special sanction of the Board, but only to a farmer, licensed vendor or licensed druggist, in smaller quantities. If there is no room in the treasury, the opium is to be kept in some other safe place, which must be secured and guarded in the same manner as a treasury. If the Collector thinks it expedient, he may, with the sanction of the Commissioner, keep a sufficient quantity of opium for sale at a subdivision.

Exception.

8. In the districts of the Patna Division and in the district of Monghyr, and in the thanas of Sultanganj and Ameerpore in the district of Bhagalpur, the special sanction of Government has been given to the sale of opium in quantities of less than one seer from the treasury to licensed vendors.

Opium accounts.

9. Accounts of the daily transactions in opium are to be carefully kept in each district in Forms XX and XXI. These accounts are to be balanced at the close of each day.

Selling price of opium.

10. The selling price of excise opium in the different districts of Bengal has been fixed by Government at the rates specified below:—

Divisions.	Districts.	Selling price per seer.
		Rs.
Burdwan	Midnapore	30
	Other districts	28
Presidency	All districts, including Calcutta	28
Rajshahi	Dinajpur	28
	Rajshahi	
	Darjeeling	
	Rangpur	30
	Jalpaiguri	
	Bogra	29
	Pabna	
Dacca	Dacca	29
	Faridpur	27
	Backergunge	
	Mymensingh	30
Chittagong	Tippera	30
	Chittagong and Noakhali	28
Patna	All districts	16

Divisions.	Districts.	Selling price per seer.
		Rs.
Bhagalpur	Monghyr	20
	Bhagalpur	22
	Purnea and Malda	28
	Sonthal Parganas	24
Orissa	All districts	32
Chota Nagpur	Hazaribagh	20
	Palamau	
	Lohardaga	26
	Singhbhum	
	Manbhum	

Opium cases, reports, rewards, &c.

Report of offences to be submitted to the Commissioner.

11. The Collector is to submit to the Commissioner a report in Form XXII of each case of opium smuggling in his district. Reports of all other *important* cases of breaches of the law or of the rules made thereunder are also to be submitted in the same form. At the end of each year a statement showing the cases instituted under the Opium laws should be submitted in duplicate to the Commissioner in Form No. XXIII.

Transfer of convicted smugglers to Patna Jail.

12. When persons convicted of opium smuggling are believed to have come, or profess to have come, from the districts of the Patna Division, copy of the report submitted under the preceding rule is to be forwarded to the Opium Agent, Patna, for his information, together with copies of the accused's statements, and of such part of the evidence as may be likely to throw light upon the question of the identity of the prisoners, or of the source from which the illicit supply was obtained. At the same time, the officer in charge of the jail in which the convicted persons are confined, should invariably be requested by the Collector to cause their transfer to the Patna Jail, in order that they may be inspected and examined by the Opium Agent.

Sample of opium to be sent to Patna.

13. Whenever an opium smuggler is transferred to the Patna Jail, a sample of the opium seized is at the same time to be forwarded to the Patna Opium Agent (addressed, "Opium Agent of Bihar, Bankipore,") in order to assist him in enquiring into the source of the illicit supply.

Procedure in cases of opium smuggling from another Province or Native State, and in *important* cases detected locally.

14. In all cases of opium smuggling from another Province, or into British Territory from Native States, the procedure described in the Resolution of the Government of India, reproduced in the Appendix is to be observed. The same procedure

is also to be observed in all *important* cases detected locally. A report in each case is to be submitted by the Collector to the Commissioner in triplicate, in the tabular form given in the Government Resolution.

Disposal of confiscated opium declared fit for use.

15. Confiscated opium declared fit for use is to be transmitted by parcel post addressed to the "Opium Agent of Bihar, Bankipore." The letter of advice is to be similarly addressed. On the cover of the parcel containing the opium is to be written the case to which it belongs, thus "contraband opium in the case of Empress *versus* Sheik Edoo." Should the quantity be too large to make this course convenient, the Collector should adopt any other method of transmission that may appear to him proper.

Kaffa.

Kaffa, *i.e.*, cloth saturated or stained with opium, is to be transmitted by the Magistrate in a similar manner to the Opium Agent for extraction of the opium. The Agent is to certify to the Magistrate by post the quantity of opium extracted, and destroy the cloth.

Provision in budget estimate for rewards.

16. Owing to the great importance of paying rewards promptly in opium cases, the Government have, in order to obviate the delay which must often occur in realizing fines, sanctioned the provision of a large amount in the budget estimates of the two opium agencies from which rewards are payable.

Rewards chargeable to opium budget.

17. In all cases, the rewards adjudged by the Magistrate are chargeable to the budget of the Opium Department, and are therefore not to be included in the contingent bills of either the Revenue or Criminal Departments.

Immediate disbursement of reward.

18. Subject to the proviso in the following rule, the reward adjudged by the Magistrate under Rule 43 of the Government Rules is *at once* to be paid on production of the Magistrate's order, whether the fine has or has not been realized.

Limit of Rs. 100 to immediate disbursement.

19. Provided that when the amount of the reward adjudged by the Magistrate on account of fine exceeds Rs. 100, only Rs. 100 are to be disbursed *at once*, the balance to be paid when the period of appeal has expired, or the appeal has been rejected.

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20. Police and Excise officers above the rank of Inspector are not entitled to rewards in opium cases. In cases in which the persons rewarded are Government officers, belonging to the Excise and Police Departments, the rewards shall be disbursed after the decision of the appeal, or when the period of appeal has expired. In exceptional cases, in which the Collector is of opinion that a reward should be granted notwithstanding the reversal of the Magistrate's order on appeal, that officer should apply to the Commissioner of Excise for the grant of a special reward. Private persons receiving rewards immediately after a conviction is obtained, are not required to refund the amounts they may have received on the sentence of the lower Court being reversed on appeal, the Government bearing the loss up to the limit of Rs. 100.

Police and Excise officers above the rank of Inspector not eligible for rewards. Rewards how to be disbursed in the case of Government officers and private persons.

21. Sums awarded on account of confiscated articles are to be paid *at once* whatever the amount, as soon as the case has been adjudicated. These sums are, in respect of opium and poppy, to be calculated in accordance with Rule 44 (2) of the Government Rules; in the case of *kaffa* at Re. 1-8 per seer on the quantity of opium extracted from the cloth; and in the case of *pusséwah* at the rate of Re. 1-8 per seer.

Reward on account of confiscated opium, poppy, &c.

22. Payments are to be made on a special form of bill, which has been registered at the Stationery Office as No. 211 of the forms prescribed by the Accountant-General, Bengal. The payee's receipt is to be obtained on this bill, which is to be forwarded by the Treasury Officer along with his accounts to the Accountant-General.

Manner of paying rewards.

23. The following procedure should be observed in drawing money from the treasury for payment of reward bills in opium cases:—

(*a*) The rewards in all cases should be drawn on bills in A. G. B. Form No. 250 (new).

(*b*) The bills for rewards granted by the Magistrate should be supported by a certified copy of the Magistrate's order in the case, and, if paid out of a fine which has been realized, the date of realization and credit of the fine should be stated in the bill.

(*c*) Bills for rewards sanctioned by the Board of Revenue should be supported by the original order of the Board.

The bills do not require countersignature by the Opium Agents.

24. The officers of the Excise Department are required to apply to the Magistrate for orders regarding the award and distribution of the fines and forfeitures in each case. If, however, the Magistrate declines to make the award, an immediate report is to be made to the Commissioner.

Excise officers to apply for reward at time of adjudication.

25. Whenever a prisoner is sentenced to imprisonment without any fine being imposed, or in any case in which the Magistrate omits to grant a reward, or the Collector is of opinion that the case is deserving of a larger reward than the Magistrate is authorized to adjudge, application for a special reward may be made to the Board through the Commissioner.

Board may grant rewards in special cases.

Miscellaneous.

26. The Collector is to indent for forms of licenses, leases, permits, account-books for vendors, and other miscellaneous forms on the Superintendent of Stationery. Account-books are to be sold to farmers and vendors by the Collector at cost price.

Forms how to be obtained and supplied.

27. A petition of appeal is to bear a court fee stamp of eight annas if presented to the Commissioner, and of two rupees if presented to the Board.

Petition of appeal.

REV. CIR APRIL 1894. FORM No I.]

OPIUM FORM I.

LICENSE FOR THE RETAIL SALE OF OPIUM.

RULE 30 (1).

*Within the*_____ *of*_____

NOTE.—*Counterfoil of this license is to be signed by the licensee with the words "Received the license and agreed to its conditions," and filed in the Collector's Office.*

No of License in Register No. 7B (49 "Board's Rules, 1888").

BE it known that _____

is hereby authorized by the Collector of _____ to open a shop at _____ for the retail sale of OPIUM from the date of this license to the _____ day of _____

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles:—

I.—That he pay to Government in advance a monthly fee of Rupees _____ in the following manner —

Two months' fees at the time of engaging to take this license, together with the fee due for the month, or portion thereof in which the currency of this license commences; and

One month's fee on the 1st day of every succeeding month until the whole of the fees due on this license shall have been paid.

II.—That he open his shop within fifteen days from 1st April 18 , or from the commencement of the term of this license

III.—That in the event of his failure to do so, this license shall be cancelled and the sum paid in advance forfeited, and the license-fee for the month shall be levied from him.

IV.—That he have constantly fixed up, at the entrance of his shop, a signboard bearing the following inscription, legibly painted, in the English and Vernacular languages.—

(*Name of Vendor.*)

"LICENSED TO RETAIL OPIUM."

V.—That he do not open his shop, or effect sales therein, before sunrise, nor keep it open, or effect sales therein, after 8 P M in the cold season (16th October to 15th March), and 9 P.M. in the hot season (16th March to 15th October); and that he do not harbour any suspected person therein.

VI —That he do not sublet his shop or transfer this license to any other person

VII.—That he sell OPIUM only in the shop for which this license is granted, and that he do not sell OPIUM in any other place or establish a second shop without another separate license.

VIII.—That he purchase all the OPIUM to be sold under this license from the Collector's Office or from a Farmer or Licensed Vendor thereof; that all such OPIUM be brought to the place of vend under passes granted by the Collector; and that he do not receive, or have in his possession, OPIUM obtained otherwise.

IX.—That in respect of OPIUM purchased from a Licensed Vendor thereof, he do not at any time possess more than one seer weight.

X.—That he do not store any OPIUM to be sold under this license in any PREMISES other than those named herein.

XI.—That he do not, except to a vendor of opium or of an intoxicating drug licensed by the Collector or to a licensed druggist, sell more than five tolas weight of opium to any person at one time, nor permit any person to consume opium on the premises of his shop.

XII.—That he do not sell to a Vendor of Opium or of an Intoxicating Drug licensed by the Collector or to a Licensed Druggist any OPIUM purchased from a Licensed Vendor thereof, or more than one seer weight at one time of OPIUM purchased from the Collector's Office or a Farmer.

XIII.—That he do not sell any OPIUM to a Vendor of Opium or of an Intoxicating Drug Licensed by a Farmer.

XIV.—That he keep a daily correct account in the following form, to be balanced at the close of each day; this account to be kept in a printed account-book to be purchased at the Collector's Office :—

Date.	Quantity of Opium remaining in store yesterday.	Quantity received this day, and whence received.	Total quantity to be accounted for.	Quantity sold this day.	Quantity remaining in store.
	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.

XV.—That he at once produce his license and correct accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium, or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act; and that he do not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

XVI.—That he do not adulterate or deteriorate any OPIUM in his possession, or sell the same in an adulterated or deteriorated state, or have in his possession ostensibly for sale any opium in an adulterated or deteriorated state.

XVII.—That he do not receive any wearing apparel, or other goods in barter for OPIUM.

XVIII.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

XIX.—That on the infringement of any of the above articles, or of any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, or if there be reason to believe that the license is used as a cloak for illicit sales, or if he be convicted of breach of the peace or of any other criminal offence, this license and any other license or licenses that he may have obtained for the sale of Opium or Poppy-Heads or for the manufacture and sale of Madak or Chandu, may be cancelled by the Collector, and he shall not be entitled to the refund of any fee payable under the license which he has paid in advance, and he must pay the fee for the month in which the license is cancelled.

_____ COLLECTORATE,
The _____ 18 . } *Collector of* _____.

FORM No. II.] OPIUM FORM II.

LICENSE FOR THE MANUFACTURE AND RETAIL SALE OF MADAK (OR CHANDU).

RULE 30 (1).

Within the _____ *of* _____.

NOTE.—*Counterfoil of this license is to be signed by the licensee with the words "Received the license and agreed to its conditions," and filed in the Collector's Office.*

No. of License in Register No. 7B (49 "Board's Rules, 1888").

BE it known that _____
resident of _____
is hereby authorized by the Collector of _____
to open a shop at _____
for the retail sale of MADAK (or CHANDU *as the case may be*) from the date of this license to the _____ day of _____

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles:—

I.—That he pay to Government in advance a monthly fee of Rupees _____ in the following manner:—

Two months' fees at the time of engaging to take this license, together with the fee due for the month or portion thereof in which the currency of this license commences; and

One month's fee on the 1st day of every succeeding month until the whole of the fees due on this license shall have been paid.

II.—That he open his shop within fifteen days from 1st April 18 , or from the commencement of the term of this license.

III.—That in the event of his failure to do so, this license shall be cancelled and the sum paid in advance forfeited, and the license-fee for the month shall be levied from him.

IV.—That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription, legibly painted, in the English and Vernacular languages:—

(Name of Vendor.)

"LICENSED VENDOR OF MADAK (OR CHANDU)."

V.—That he do not open his shop, or effect sales therein, before sunrise, nor keep it open, or effect sales therein, after 8 P.M. in the cold season (16th October to 15th March), and 9 P.M. in the hot season (16th March to 15th October); and that he do not harbour any suspected person therein.

VI.—That he do not sublet his shop or transfer this license to any other person.

VII.—That he manufacture and sell MADAK (or CHANDU) only in the shop for which this license is granted, and that he do not manufacture or sell MADAK (or CHANDU) in any other place, or establish a second shop without another separate license.

VIII.—That he purchase all the opium to be used in the manufacture of MADAK (or CHANDU) from the Collector's Office, or from a Farmer or Licensed Vendor of Opium, and that he do not receive or have in his possession opium obtained otherwise.

IX.—That he do not possess or sell any MADAK (or CHANDU) except that purchased from a Farmer or a Licensed Vendor thereof, or manufactured from Opium purchased in accordance with Article VIII.

X.—That he do not at any time possess more than one seer weight of opium, purchased from a Licensed Vendor thereof; nor more than one seer weight of MADAK (or CHANDU) purchased from a Licensed Vendor thereof, or manufactured from opium purchased from a Licensed Vendor thereof.

XI.—That all opium to be used in the manufacture of MADAK (or CHANDU) and all MADAK (or CHANDU) to be sold under this license be brought to the place of manufacture and vend under passes granted by the Collector.

XII.—That he do not store any Opium to be used in the manufacture of MADAK (or CHANDU) or any MADAK (or CHANDU) to be sold under this license in any PREMISES other than those named herein.

XIII.—That he do not, except to a Vendor of MADAK (or CHANDU) licensed by the Collector or to a Licensed Druggist, sell more than one tola weight of MADAK (or CHANDU) to any person at one time, nor permit any person to consume MADAK (or CHANDU) on the premises of his shop.

XIV.—That he do not sell to a Vendor of MADAK (or CHANDU) licensed by the Collector or to a Licensed Druggist any MADAK (or CHANDU) purchased from a Licensed Vendor thereof or manufactured from opium purchased from a Licensed Vendor thereof, or more than one seer weight at one time of MADAK (or CHANDU) purchased from a Farmer or manufactured from Opium purchased from the Collector's Office or from a Farmer.

XV.—That he do not sell any MADAK (or CHANDU) to a Vendor thereof licensed by a Farmer.

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XVI.—That he keep a daily correct account in the following form, to be balanced at the close of each day; this account to be kept in a printed account-book, to be purchased at the Collector's Office.

I.—Opium.

Date.	Quantity remaining in store yesterday.	Quantity received this day, and whence received.	Total quantity to be accounted for.	Quantity used in the preparation of madak (or chandu)	Quantity remaining in store.
	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.

II.—Madak (or Chandu).

Date.	Quantity remaining in store yesterday.	Quantity manufactured from opium this day or purchased, and from whom.	Total quantity to be accounted for.	Quantity sold this day.	Quantity remaining in store.
	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.

XVII.—That he at once produce his license and correct accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium, or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act; and that he do not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

XVIII.—That he do not adulterate or deteriorate any MADAK or (CHANDU) in his possession, or sell the same in an adulterated or deteriorated state.

XIX.—That he do not receive any wearing apparel or other goods in barter for MADAK (or CHANDU).

XX.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

XXI.—That on the infringement of any of the above articles, or of any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, or if there be reason to believe that the license is used as a cloak for illicit sales, or if he be convicted of breach of the peace or of any other criminal offence, this license and any other license or licenses that he may have obtained for the sale of Opium or Poppy-Heads or for the manufacture and sale of Madak or Chandu, may be cancelled by the Collector, and he shall not be entitled to the refund of any fee payable under the license which he has paid in advance, and he must pay the fee for the month in which the license is cancelled.

_____ COLLECTORATE,
The _____ 18 . } *Collector of* _____

OPIUM FORM IIB.

RULE 3 (2) (*c*).

LICENSE FORM.

Madak or Chandu manufacture.

No.

District

Register No.

Name of licensee

Place of abode

Name of servant

Current from

to

Date of payment of annual fee Rs. 50 payable in advance.

The 18 . } *Collector.*

OPIUM FORM IIB.

RULE 3 (2) (*c*).

LICENSE FOR THE MANUFACTURE OF MADAK OR CHANDU FOR DOMESTIC USE AND NOT FOR SALE.

Within the _____ of _____.

NOTE.—*Counterfoil of this license to be signed by the licensee with the words "Received the license and agreed to its conditions," and filed in the Collector's Office.*

Number of license in Register No. 7B.
(Opium Form No. XVII.)

BE it known that _____ resident of _____ is hereby authorized by the Collector of _____ to manufacture or cause to be manufactured by his servant _____ madak (or chandu as the case may be) for domestic use and not for sale from the date of this license to the _____ day of _____. It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles:—

I.—That he pay to Government in advance an annual fee of Rupees fifty.

II.—That he do not transfer this license to any other person.

III.—That he manufacture or cause to be manufactured madak (or chandu) only by the person named in this license, and that, in the event of his desiring to change the name of the person manufacturing during the year, he shall register such change in the Collector's office, and present this license for amendment.

IV.—That he purchase all the opium to be used in the manufacture of madak (or chandu) from a farmer or licensed vendor of opium, and that he do not receive or have in his possession opium obtained otherwise.

V.—That he do not sell to any one any madak (or chandu) manufactured in his premises, or any opium.

VI.—That he do not at any time possess more than five tolas weight of opium purchased from a farmer or licensed vendor thereof, nor more than one tola weight of madak (or chandu) manufactured from opium purchased from a farmer or licensed vendor thereof.

VII.—That he at once produce his license for inspection on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium, or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act.

VIII.—That on the infringement of any of the above articles or of any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, or if there be reason to believe that the license is used as a cloak for illicit sales, or if he be convicted of a breach of the peace or of any other criminal offence, this license may be cancelled by the Collector, and he shall not be entitled to the refund of any fee payable under the license which he has paid in advance.

_____ COLLECTORATE,

The 18 . } *Collector of* _____.

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FORM No. III.] OPIUM FORM III.

LICENSE FOR THE RETAIL SALE OF POPPY-HEADS.

RULE 30 (3).

Within the _____ *of* _____.

NOTE.—*Counterfoil of this license is to be signed by the licensee with the words "Received the license and agreed to its conditions," and filed in the Collector's Office.*

No. of License in Register No. 7B (49 "Board's Rules, 1888").

BE it known that _____ resident of _____ is hereby authorized by the Collector of _____ to open a shop at _____ for the retail sale of POPPY-HEADS from the date of this license to the ——— day of _____

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles:—

I.—That he pay to Government in advance a fee of one rupee for the year or for any broken period thereof.

II.—That he open his shop within fifteen days from 1st April 18 , or from the commencement of the term of this license.

III.—That in the event of his failure to do so, this license shall be cancelled and the fee of one rupee paid in advance shall be forfeited.

IV.—That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription, legibly painted, in the English and Vernacular languages:—

(*Name of Vendor.*)

"LICENSED TO RETAIL POPPY-HEADS."

V.—That he do not harbour any suspected person in his shop.

VI.—That he do not sublet his shop or transfer this license to any other person.

VII.—That he sell POPPY-HEADS only in the shop for which this license is granted, and that he do not sell POPPY-HEADS in any other place or establish a second shop without another separate license.

VIII.—That he purchase all the POPPY-HEADS to be sold under this license from a Cultivator licensed under Act XIII of 1857 or from a Farmer or Licensed Vendor thereof; that all such POPPY-HEADS be brought to the place of vend under passes granted by the Collector, and that he do not receive, or have in his possession, POPPY-HEADS obtained otherwise.

IX.—That in respect of POPPY-HEADS purchased from a Licensed Vendor thereof, he do not at any time possess more than ten seers weight.

X.—That he do not store any POPPY-HEADS to be sold under this license in any PREMISES other than those named herein, without previously obtaining the written sanction of the Collector on the reverse of this license.

XI.—That he do not, except to a vendor of POPPY-HEADS licensed by the Collector or to a Licensed Druggist, sell more than five seers weight of POPPY-HEADS to any person at one time.

XII.—That he do not sell to a Vendor of POPPY-HEADS licensed by the Collector or to a Licensed Druggist, more than ten seers weight of POPPY-HEADS at one time.

XIII.—That he do not sell any POPPY-HEADS to a Vendor thereof licensed by a Farmer.

XIV.—That he keep a daily correct account in the following form, to be balanced at the close of each day; this account to be kept in a printed account-book, to be purchased at the Collector's office:—

Date.	Quantity of poppy-heads remaining in store yesterday.	Quantity received this day, and whence received.	Total quantity to be accounted for.	Quantity sold this day.	Quantity remaining in store.
	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.

XV.—That he at once produce his license and correct accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium, or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act; and that he do not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

XVI.—That he do not receive any wearing apparel, or other goods in barter for POPPY-HEADS.

XVII.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

XVIII.—That on the infringement of any of the above articles, or of any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, or if he be convicted of breach of the peace or of any other criminal offence, this license and any other license or licenses that he may have obtained for the sale of Poppy-Heads or Opium, or for the manufacture and sale of Madak or Chandu, may be cancelled by the Collector, and he shall not be entitled to the refund of the fee payable under the license which he has paid in advance.

_____ COLLECTORATE.

The _____ 18 } *Collector of* _____.

Rev. Cir. April 1891.

Form No IV.]

OPIUM FORM IV.

DRUGGIST'S PERMIT.

Rule 30 (4).

Within the _____ *of* _____

NOTE.—*Counterfoil of this Permit is to be signed by the Druggist with the words "Received the permit and agreed to its conditions," and filed in the Collector's Office.*

No. of License in Register No. 7B (49 "Board's Rules, 1888").

Be it known that _____ resident of _____ is hereby authorized by the Collector of _____ to sell by retail OPIUM, INTOXICATING DRUGS and POPPY-HEADS *bonâ fide* as medicine and use the same *bonâ fide* in medical preparations or prescriptions at the premises _____ called or styled _____

It is required of the holder of this Permit, as a condition of this Permit remaining in force, that he duly and faithfully perform and abide by the following articles:—

I.—That he pay to Government in advance a fee of one rupee for the year or for any broken period thereof.

II.—That he do not transfer this Permit to any other person.

III.—That he sell or use OPIUM, INTOXICATING DRUGS or POPPY-HEADS only in the Premises for which this Permit is granted, and that he do not sell or use OPIUM, INTOXICATING DRUGS or POPPY-HEADS in any other place without another separate Permit.

IV.—That he purchase all the OPIUM, MADAK, CHANDU or POPPY-HEADS to be sold or used under this Permit from the Collector's Office or from a Farmer or Licensed Vendor thereof, that all such OPIUM, MADAK, CHANDU and POPPY-HEADS be brought to the Premises under passes granted by the Collector; and that he do not receive or have in his possession OPIUM, MADAK, CHANDU or POPPY-HEADS obtained otherwise.

V.—That he do not sell OPIUM, INTOXICATING DRUGS or POPPY-HEADS otherwise than for *bonâ fide* medicinal purposes; and that he do not sell more than five tolas weight of OPIUM or of an INTOXICATING DRUG, nor more than five seers weight of POPPY-HEADS to any person at one time.

VI.—That he do not manufacture more than one seer weight of an INTOXICATING DRUG at any one time.

VII.—That he do not have more than one seer weight of OPIUM or of an INTOXICATING DRUG, nor more than ten seers weight of POPPY-HEADS in his possession at one time.

VIII.—That he do not store any OPIUM, INTOXICATING DRUGS or POPPY-HEADS to be sold or used under this Permit in any Premises other than those named herein.

IX. That he at once produce his Permit and correct accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Custom

Salt, Opium, or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act; and that he do not prevent any such officer from entering his PREMISES at any hour of the day or night

X.—That on the infringement of any of the above articles, or any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, this Permit may be cancelled by the Collector, and he shall not be entitled to the refund of the fee payable under the license which he has paid in advance.

_____ COLLECTORATE,
The _____ 189 . } *Collector of* _____.

FORM No. V.] OPIUM FORM V.

LEASE TO A FARMER FOR THE GRANT OF LICENSES BY HIM FOR THE RETAIL SALE OF OPIUM.

RULE 37 (1).

Within the _____ *of* _____.

NOTE.—*Counterfoil of this lease is to be signed by the lessee with the words "Received the lease and agreed to its conditions," and filed in the Collector's Office.*

No. of Lease in Register No 71 (49 "Board's Rules, 1888").

BE it known that _____
resident of _____
is hereby authorized by the Collector of _____
to grant _____ licenses under his countersignature for the retail sale of OPIUM within _____
_____
_____
_____
for a term of _____ ending the _____ day of _____ (the Collector, with the sanction of the Board, being at liberty during the said term to make or impose such reservations or restrictions with respect to the grant of licenses as may seem fit), and is further hereby authoriezd during the currency of this lease to open a shop himself at _____ for the retail sale of OPIUM.

It is required of the holder of this lease, as a condition of this lease remaining in force, that he duly and faithfully perform and abide by the following articles:—

I.—That he shall file in the Collector's Office a list of all the licenses granted by him in such form and on such day or days in each year, as the Board may from time to time prescribe.

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II.—That he furnish to Government such security for the due fulfilment of the conditions of this lease, as the Board may from time to time prescribe.

III.—That he pay to Government in advance a monthly fee of Rupees _____ in the following manner:—

Two months' fees at the time of engaging to take this lease, together with the fee due for the month, or portion thereof in which the currency of this lease commences; and

One month's fee on the 1st day of every succeeding month until the whole of the fees due on this lease shall have been paid.

IV.—That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription, legibly painted, in the English and Vernacular languages:—

(*Name of Farmer.*)

"LICENSED TO RETAIL OPIUM."

V.—That he do not open his shop, or effect sales therein, before sunrise, nor keep it open, or effect sales therein after 8 P.M. in the cold season (16th October to 15th March), and 9 P.M. in the hot season (16th March to 15th October); and that he do not harbour any suspected person therein.

VI.—That he do not transfer this lease to any other person or sublet his shop.

VII.—That he sell OPIUM only in the shop named herein, and that he do not sell OPIUM in any other place, or establish a second shop without another separate lease or license.

VIII.—That he purchase all the OPIUM to be sold under this lease from the Collector's Office; that all such OPIUM be brought to the place of vend under passes granted by the Collector; and that he do not receive, or have in his possession, OPIUM obtained otherwise.

IX.—That he do not store any OPIUM to be sold under this lease in any PREMISES other than those named herein.

X.—That he do not sell any OPIUM to the holder of a license granted by himself or by any other FARMER for the sale of Opium or for the sale and manufacture of Madak or Chandu.

XI.—That he do not, except to a vendor of opium or of an intoxicating drug, licensed by the Collector, or to a licensed druggist, sell more than five tolas weight of opium to any person at one time, nor permit any person to consume opium on the premises of his shop.

XII.—That he do not sell to a Licensed Druggist more than one seer weight of OPIUM at one time.

XIII.—That he keep a daily correct account in the following form, to be balanced at the close of each day; this account to be kept in a printed account-book to be purchased at the Collector's Office:—

Date.	Quantity of opium in store yesterday.	Quantity received this day.	Total quantity to be accounted for.	Quantity sold this day.	Quantity remaining in store.
	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.

XIV.—That he at once produce his lease and correct accounts for inspection on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium, or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act; and that he do not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

XV.—That he do not adulterate or deteriorate any OPIUM in his possession, or sell the same in an adulterated or deteriorated state, or have in his possession ostensibly for sale any opium in an adulterated or deteriorated state.

XVI.—That he do not receive any wearing apparel, or other goods, in barter for OPIUM.

XVII.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

XVIII.—That on the infringement of any of the above articles, or of any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, or if he be convicted of breach of the peace or of any other criminal offence, this lease and any other lease or leases, license or licenses, that he may have obtained for the farm or sale of Opium or Poppy-heads, or for the farm or manufacture and sale of Madak or Chandu may with the sanction of the Board be cancelled by the Collector without payment of any compensation whatever.

_____ COLLECTORATE,
The _____ 18 ____. } *Collector of* _____.

FORM NO. VI.] OPIUM FORM VI.

LEASE TO A FARMER FOR THE GRANT OF LICENSES BY HIM FOR THE MANUFACTURE AND RETAIL SALE OF MADAK (OR CHANDU).

RULE 37 (1).

Within the _____ *of* _____.

NOTE.—*Counterfoil of this lease is to be signed by the lessee with the words "Received the lease and agreed to its conditions," and filed in the Collector's Office.*

No. of Lease in Register No. 7B (49 "Board's Rules, 1888").

BE it known that _____
resident of _____
is hereby authorized by the Collector of _____ to grant ____ licenses under

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his countersignature for the retail sale of MADAK (or CHANDU *as the case may be*), within ——————————————————

——————————————————

——————————————————

——————————————————

for a term of —————— ending the ———— day of ———— (the Collector, with the sanction of the Board, being at liberty during the said term to make or impose such reservations or restrictions with respect to the grant of licenses as may seem fit), and is further hereby authorized during the curreney of this lease to open a shop himself at ——————————————————
for the retail sale of MADAK (or CHANDU).

It is required of the holder of this lease, as a condition of this lease remaining in force, that he duly and faithfully perform and abide by the following articles:—

I.—That he shall file in the Collector's office a list of all the licenses granted by him in such form and on such day or days in each year as the Board may from time to time prescribe.

II.—That he furnish to Government such security for the due fulfilment of the conditions of this lease as the Board may from time to time prescribe.

III.—That he pay to Government in advance a monthly fee of Rupees —————— in the following manner:—

Two months' fees at the time of engaging to take this lease, together with the fee due for the month or portion thereof in which the currency of this lease commences; and

One month's fee on the 1st day of every succeeding month until the whole of the fees due on this lease shall have been paid.

IV.—That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription, legibly painted, in the English and Vernacular languages:—

(*Name of Farmer.*)

"LICENSED VENDOR OF MADAK (OR CHANDU)."

V.—That he do not open his shop or effect sales therein, before sunrise, nor keep it open, or effect sales therein, after 8 P.M. in the cold season (16th October to 15th March), and 9 P.M. in the hot season (16th March to 15th October); and that he do not harbour any suspected person therein.

VI.—That he do not transfer this lease to any other person or sublet his shop.

VII.—That he manufacture and sell MADAK (or CHANDU) only in the shop named herein, and that he do not manufacture or sell MADAK (or CHANDU) in any other place, or establish a second shop without another separate lease or license.

VIII.—That he purchase all the opium to be used in the manufacture of MADAK (or CHANDU) from the Collector's Office; that all such opium be

brought to the place of manufacture and vend under passes granted by the Collector, and that he do not receive or have in his possession MADAK (or CHANDU) or Opium obtained otherwise.

IX.—That he do not store any Opium to be used in the manufacture of MADAK (or CHANDU) or any MADAK (or CHANDU) to be sold under this lease in any PREMISES other than those named herein

X.—That he do not sell any MADAK (or CHANDU) to the holder of a license granted by himself or by any other FARMER, for the sale and manufacture of MADAK (or CHANDU).

XI.—That he do not, except to a vendor of opium or of an intoxicating drug, licensed by the Collector, or to a licensed druggist, sell more than five tolas weight of opium to any person at one time, nor permit any person to consume opium on the premises of his shop.

XII.—That he do not sell to a Licensed Druggist more than one seer weight of MADAK (or CHANDU) at one time.

XIII.—That he keep a daily correct account in the following form, to be balanced at the close of each day; this account to be kept in a printed account-book, to be purchased at the Collector's Office.

I.—Opium.

Date.	Quantity remaining in store yesterday.	Quantity received this day.	Total quantity to be accounted for.	Quantity used in the preparation of Madak (or Chandu).	Quantity remaining in store.
	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.

II—Madak (or Chandu).

Date.	Quantity remaining in store yesterday.	Quantity manufactured from opium this day.	Total quantity to be accounted for.	Quantity sold this day.	Quantity remaining in store.
	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M s. c.

XIV.—That he at once produce his lease and correct accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium, or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act; and that he do not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

XV.—That he do not adulterate or deteriorate any MADAK (or CHANDU) in his possession, or sell the same in an adulterated or deteriorated state, or have in his possession ostensibly for sale any Madak (or Chandu) in an adulterated or deteriorated state.

XVI.—That he do not receive any wearing apparel or other goods in barter for MADAK (or CHANDU).

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XVII.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

XVIII.—That on the infringement of any of the above articles, or any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, or if he be convicted of breach of the peace or of any other criminal offence, this lease and any other lease or leases, license or licenses, that he may have obtained for the farm or sale of Opium or Poppy-Heads, or for the farm or manufacture and sale of Madak or Chandu, may with the sanction of the Board be cancelled by the Collector without payment of any compensation whatever.

———— COLLECTORATE, }
The ———— 18 ——. } *Collector of* ————.

FORM No. VII.] OPIUM FORM VII.

LEASE TO A FARMER FOR THE GRANT OF LICENSES BY HIM FOR THE RETAIL SALE OF POPPY-HEADS.

RULE 37 (1).

Within the ———— *of* ————

NOTE.—*Counterfoil of this lease is to be signed by the lessee with the words "Received the lease and agreed to its conditions," and filed in the Collector's Office.*

No. of License in Register No. 7B (49 "Board's Rules, 1888").

BE it known that ———— resident of ————
is hereby authorized by the Collector of ———— to grant ———— licenses under his countersignature for the retail sale of POPPY-HEADS within ————

for a term of ———— ending the ———— day of ———— (the Collector, with the sanction of the Board, being at liberty during the said term to make or impose such reservations or restrictions with respect to the grant of licenses as may seem fit), and is further authorized during the currency of this lease to open a shop himself at ———— for the retail sale of POPPY-HEADS.

It is required of the holder of this lease, as a condition of this lease remaining in force, that he duly and faithfully perform and abide by the following articles:—

I.—That he shall file in the Collector's office a list of all the licenses granted by him in such form and on such day or days in each year, as the Board may from time to time prescribe.

II.—That he furnish to Government such security for the due fulfilment of the conditions of this lease, as the Board may from time to time prescribe.

III.—That he pay to Government in advance a monthly fee of Rupees _____ in the following manner:—

Two months' fees at the time of engaging to take this lease, together with the fee due for the month or portion thereof in which the currency of this lease commences; and

One month's fee on the 1st day of every succeeding month until the whole of the fees due on this lease shall have been paid.

IV.—That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription, legibly painted, in the English and Vernacular languages:—

(*Name of Farmer.*)

"LICENSED TO RETAIL POPPY-HEADS."

V.—That he do not harbour any suspected person in his shop.

VI.—That he do not transfer this lease to any other person or sublet his shop.

VII.—That he sell POPPY-HEADS only in the shop named herein, and that he do not sell POPPY-HEADS in any other place or establish a second shop without another separate lease or license.

VIII.—That he purchase all the POPPY-HEADS to be sold under this lease from a Cultivator licensed under Act XIII of 1857; that all such POPPY-HEADS be brought to the place of vend under passes granted by the Collector; and that he do not receive, or have in his possession, POPPY-HEADS obtained otherwise.

IX.—That he do not store any POPPY-HEADS to be sold under this lease in any PREMISES other than those named herein, without previously obtaining the written sanction of the Collector on the reverse of this license.

X.—That he do not sell any POPPY-HEADS to the holder of a license granted by himself or by any other FARMER for the sale of Poppy-Heads.

XI.—That he do not, except to a Vendor of Poppy-Heads, licensed by the Collector or to a Licensed Druggist, sell more than five seers weight of POPPY-HEADS to any person at one time.

XII.—That he do not sell to a Licensed Druggist more than ten seers weight of POPPY-HEADS at one time.

XIII.—That he keep a daily correct account in the following form to be balanced at the close of each day; this account to be kept in a printed account-book, to be purchased at the Collector's office:—

Date.	Quantity of poppy-heads remaining in store yesterday.	Quantity received this day, and whence received.	Total quantity to be accounted for.	Quantity sold this day.	Quantity remaining in store.
	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.

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XIV.—That he at once produce his lease and correct accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium, or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act; and that he do not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

XV.—That he do not receive any wearing apparel, or other goods, in barter for POPPY-HEADS.

XVI.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

XVII.—That on the infringement of any of the above articles, or of any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, or if he be convicted of breach of the peace or of any other criminal offence, this lease and any other lease or leases, license or licenses, that he may have obtained for the farm or sale of Poppy-heads or Opium, or for the farm or manufacture and sale of Madak or Chandu may, with the sanction of the Board, be cancelled by the Collector without payment of any compensation whatever.

_____ COLLECTORATE,
The _____ 18 . } *Collector of*_

FORM No. VIII.] OPIUM FORM VIII.

LICENSE FOR THE RETAIL SALE OF OPIUM GRANTED BY A FARMER.

RULE 30 (1).

Within the _____ *of* _____.

NOTE.—*Counterfoil of this license is to be signed by the licensee with the words "Received the license and agreed to its conditions," and filed with the Farmer.*

No. of License in Register No. 7B (49 "Board's Rules, 1888").

BE it known that _____
resident of _____
is hereby authorized by the FARMER of _____ to open a shop at _____ for the retail sale of OPIUM from the date of this license to the _____ day of _____.

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles:—

1 That he pay to the FARMER a monthly fee of Rupees _____

II.—That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription, legibly painted, in the English and Vernacular languages :—

(*Name of Vendor.*)

"LICENSED VENDOR OF OPIUM."

III.—That he do not open his shop or effect sales therein before sunrise, nor keep it open or effect sales therein after 8 P.M. in the cold season (16th October to 15th March), and 9 P.M. in the hot season (16th March to 15th October); and that he do not harbour any suspected person therein.

IV.—That he do not sublet his shop or transfer this license to any other person.

V.—That he sell OPIUM only in the shop for which this license is granted, and that he do not sell OPIUM in any other place, or establish a second shop without another separate license.

VI.—That he purchase all the OPIUM to be sold under this license from the Collector's Office; that all such OPIUM be brought to the place of vend under passes granted by the Collector; and that he do not receive, or have in his possession, OPIUM obtained otherwise.

VII.—That he do not store any OPIUM to be sold under this license in any PREMISES other than those named herein.

VIII.—That he do not, except to a Vendor of Opium or of an Intoxicating Drug licensed by the Collector, or to a Licensed Druggist, sell more than five tolas weight of Opium to any person at one time, nor permit any person to consume Opium on the premises of his shop.

IX.—That he do not sell to a Vendor of Opium, or of an Intoxicating Drug licensed by the Collector, or to a Licensed Druggist more than one seer weight of OPIUM at one time.

X.—That he do not sell any OPIUM to a Vendor thereof or of an Intoxicating Drug licensed by a Farmer.

XI.—That he keep a daily correct account in the following form, to be balanced at the close of each day; this account to be kept in a printed account-book, to be purchased at the Collector's Office :—

Date.	Quantity of opium remaining in store yesterday.	Quantity received this day, and whence received.	Total quantity to be accounted for.	Quantity sold this day.	Quantity remaining in store.
	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.

XII.—That he at once produce his license and correct accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium, or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act; and that he do not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

XIII.—*That he do not* adulterate or deteriorate any OPIUM in his possession, or sell the same in an adulterated or deteriorated state or have in his possession ostensibly for sale any opium in an adulterated or deteriorated state.

XIV.—That he do not receive any wearing apparel or other goods in barter for OPIUM.

XV.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming or disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

XVI.—That on the infringement of any of the above articles, or of any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, or if he be convicted of breach of the peace or of any other criminal offence, this license and any other license or licenses that he may have obtained for the sale of Opium or Poppy-Heads, or for the manufacture and sale of Madak or Chandu, may be cancelled, either by the FARMER or Collector, without payment of any compensation whatever.

_____ } _____

The _____ 18 } *Farmer.*

Countersigned by

_____ _____

Collector of _____.

FORM No. IX.] OPIUM FORM IX.

LICENSE FOR THE RETAIL SALE OF MADAK (OR CHANDU) GRANTED BY A FARMER.

RULE 30 (1).

Within the _____ *of* _____.

NOTE.—*Counterfoil of this license is to be signed by the licensee with the words "Received the license and agreed to its conditions," and filed with the Farmer.*

No. of License in Register No. 7B (49 "Board's Rules, 1888").

BE it known that _____

resident of _____

is hereby authorized by the FARMER of _____ to open a shop at _____ for the retail sale of MADAK (or CHANDU, *as the case may be*) from the date of this license to the _____ day of _____

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles:—

I.—That he pay to the FARMER a monthly fee of Rupees _____

II.—That he have constantly fixed up, at the entrance of his shop, a sign-

board bearing the following inscription, legibly painted, in the English and Vernacular languages :—

(*Name of Vendor.*)

"LICENSED VENDOR OF MADAK (OR CHANDU)."

III.—That he do not open his shop or effect sales therein before sunrise, nor keep it open or effect sales therein after 8 P.M. in the cold season (16th October to 15th March) and 9 P.M. in the hot season (16th March to 15th October); and that he do not harbour any suspected person therein.

IV.—That he do not sublet his shop or transfer this license to any other person.

V.—That he manufacture and sell MADAK (or CHANDU) only in the shop for which this license is granted, and that he do not manufacture or sell MADAK (or CHANDU) in any other place, or establish a second shop without another separate license.

VI.—That he purchase all the Opium he may use in the manufacture of MADAK (or CHANDU) from the Collector's Office; that all such Opium be brought to the place of manufacture and vend under passes granted by the Collector; and that he do not receive, or have in his possession, Opium obtained otherwise.

VII.—That he do not possess or sell any MADAK (or CHANDU) except that manufactured from Opium purchased in accordance with Article VI.

VIII.—That he do not store any Opium to be used in the manufacture of MADAK (or CHANDU) or any MADAK (or CHANDU) to be sold under this license in any PREMISES other than those named herein.

IX.—That he do not, except to a vendor of Madak (or Chandu) licensed by the Collector, or to a Licensed Druggist, sell more than one tola weight of MADAK (or CHANDU) to any person at one time, nor permit any person to consume MADAK (or CHANDU) on the premises of his shop.

X.—That he do not sell to a Vendor of Madak (or Chandu) licensed by the Collector or to a Licensed Druggist, more than one seer weight of MADAK (or CHANDU) at one time.

XI.—That he do not sell any MADAK (or CHANDU) to a Vendor thereof licensed by a Farmer.

XII.—That he keep a daily correct account in the following form to be balanced at the close of each day; this account to be kept in a printed account-book, to be purchased at the Collector's Office :—

I.—Opium.

Date.	Quantity remaining in store yesterday.	Quantity received this day, and whence received.	Total quantity to be accounted for.	Quantity used in the preparation of madak (or chandu).	Quantity remaining in store.
	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.

II.—Madak (or Chandu).

Date.	Quantity remaining in store yesterday.	Quantity manufactured from opium this day.	Total quantity to be accounted for.	Quantity sold this day.	Quantity remaining in store
	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.

XIII.—That he at once produce his license and correct accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium, or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act ; and that he do not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

XIV.—That he do not adulterate or deteriorate any MADAK (or CHANDU) in his possession, or sell the same in an adulterated or deteriorated state or have in his possession ostensibly for sale any Madak (or Chandu) in an adulterated or deteriorated state.

XV.—That he do not receive any wearing apparel or other goods in barter for MADAK (or CHANDU).

XVI.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming or disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

XVII.—That on the infringement of any of the above articles, or of any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, or if he be convicted of breach of the peace or of any other criminal offence, this license, and any other license or licenses that he may have obtained for the sale of Opium or Poppy-heads, or for the manufacture and sale of Madak or Chandu, may be cancelled either by the FARMER or COLLECTOR without payment of any compensation whatever.

The ———— 189 . } ———— *Farmer.*

Countersigned by

————

Collector of ————.

FORM No. X.] OPIUM FORM X. REV. CIR. APRIL 1894.

LICENSE FOR THE RETAIL SALE OF POPPY-HEADS GRANTED BY A FARMER.

RULE 30 (3).

Within the ———— *of* ————.

NOTE.—*Counterfoil of this license is to be signed by the licensee with the words "Received the license and agreed to its conditions," and filed with the Farmer.*

No. of License in Register No. 7B (49 "Board's Rules, 1888").

BE it known that ————
resident of ————
is hereby authorized by the FARMER of ———— to open a shop at ———— for the retail sale of POPPY-HEADS from the date of this license to the ———— day of ————

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles :—

I.—That he pay to the FARMER a monthly fee of Rupees ————

II.—That he have constantly fixed up, at the entrance of his shop, a sign-board, bearing the following inscription, legibly painted, in the English and Vernacular languages :—

(*Name of Vendor.*)

"LICENSED VENDOR OF POPPY-HEADS."

III.—That he do not harbour any suspected person in his shop.

IV.—That he do not sublet his shop or transfer this license to any other person.

V.—That he sell POPPY-HEADS only in the shop for which this license is granted, and that he do not sell POPPY-HEADS in any other place, or establish a second shop without another separate license.

VI.—That he purchase all the POPPY-HEADS to be sold under this license from a Cultivator licensed under Act XIII of 1857 or from a Farmer; that all such POPPY-HEADS be brought to the place of vend under passes granted by the Collector; and that he do not receive, or have in his possession, POPPY-HEADS obtained otherwise.

VII.—That he do not store any POPPY-HEADS to be sold under this license in any PREMISES other than those named herein without previously obtaining the written sanction of the FARMER and COLLECTOR on the reverse of this license.

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VIII.—That he do not, except to a vendor of Poppy-Heads licensed by the Collector, or to a Licensed Druggist, sell more than five seers weight of POPPY-HEADS to any person at one time.

IX.—That he do not sell to a Vendor of Poppy-Heads licensed by the Collector or to a Licensed Druggist more than ten seers weight of POPPY-HEADS at one time.

X.—That he do not sell any POPPY-HEADS to a Vendor thereof licensed by a Farmer.

XI.—That he keep a daily correct account in the following form, to be balanced at the close of each day; this account to be kept in a printed account book, to be purchased at the Collector's Office:—

Date.	Quantity of poppy-heads remaining in store yesterday.	Quantity received this day, and whence received.	Total quantity to be accounted for.	Quantity sold this day.	Quantity remaining in store.
	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.

XII.—That he at once produce his license and correct accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium, or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act; and that he do not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

XIII.—That he do not receive any wearing apparel or other goods in barter for POPPY-HEADS.

XIV.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming or disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

XV.—That on the infringement of any of the above articles, or of any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, or if he be convicted of breach of the peace or of any other criminal offence, this license and any other license or licenses that he may have obtained for the sale of Poppy-Heads or Opium, or for the manufacture and sale of Madak or Chandu, may be cancelled, either by the FARMER or COLLECTOR without payment of any compensation whatever.

The _____ 189 .

_____
Farmer.

Countersigned by

_____
Collector of _____.

FORM No. XI.]

OPIUM FORM XI.

OPIUM TRANSPORT PASS.

No. _____

Current for _____ DAY.

From the _____ Collectorate.

To _____

Name of consignee _____

Number of packages _____ each weighing *one* seer.

Total weight _____ seers.

Name of person in charge of consignment. _____

Date _____

PASS WRITER, Rs. paid

_____

Treasurer.

Date of return of pass _____

Collector.

OPIUM FORM XI.

OPIUM TRANSPORT PASS.

RULE 6 (1).

(From Collector's Office to Licensed Premises.)

No. _____

BE it known that _____ is hereby authorized by the undersigned to have in his charge for transport _____ packages of OPIUM, each weighing *one* seer, Total _____ seers, *from* the COLLECTOR'S OFFICE *to* the PREMISES of the Licensed (OPIUM, MADAK, CHANDU, or POPPY-HEADS) vendor (or DRUGGIST) _____ at _____

This PASS is not transferable and is current for _____ DAY , and must be returned to the COLLECTOR'S OFFICE within THREE DAYS from the date of the expiration of the period of its currency.

The infringement of any of the conditions of this PASS will render the Licensee to whose PREMISES the OPIUM is passed liable to prosecution under section 9 of the Opium Act, 1878.

_____ _____

The _____ 189 . *Collector of* _____.

Received Rupees _____

PASS WRITER,

_____ _____

Treasurer.

FORM No. XII.]

OPIUM FORM XII.

(OPIUM, MADAK, CHANDU, OR POPPY-HEADS) TRANSPORT PASS.

No. _____

Current for _____ DAY.

From _____

To _____

Name of consignor _____

Name of consignee _____

Number of packages _____, weight of each _____

mds. _____ srs. _____ chks. _____

Total weight _____ mds. _____ srs. _____ chks.

Name of person in charge of consignment. _____

Date _____

PASS WRITER,

_____

_____ *Collector.*

Date of return of pass _____

OPIUM FORM XII.

(OPIUM, MADAK, CHANDU, OR POPPY-HEADS) TRANSPORT PASS.

RULE 6 (1).

(*From Licensed Premises to other Licensed Premises.*)

_____

No. _____

BE it known that _____ is hereby authorized by the undersigned to have in his charge for transport _____ packages of (OPIUM, MADAK, CHANDU, OR POPPY-HEADS), each weighing _____ maunds _____ seers _____ chitaks, Total _____ maunds _____ seers _____ chitaks, *from* the PREMISES of the Licensed (OPIUM, MADAK, CHANDU, or POPPY-HEADS) vendor _____ at _____ *to* the PREMISES of the Licensed (OPIUM, MADAK, CHANDU, POPPY-HEADS) vendor (or DRUGGIST) _____ at _____.

This PASS is not transferable and is current for _____ DAY, and must be returned to the COLLECTOR'S OFFICE within THREE DAYS from the date of the expiration of the period of its currency.

The infringement of any of the conditions of this PASS will render the Licensee, to whose PREMISES the (OPIUM, MADAK, CHANDU, OR POPPY-HEADS) is passed liable to prosecution under section 9 of the Opium Act, 1878.

_____

The _____ 189 .

PASS WRITER,

_____

_____

Collector of _____,

FORM No. XIII.]

OPIUM FORM XIII.

CHANDU EXPORT PASS.

No. _____

Current for _____ DAY.

To _____

Name of consignor _____

Name of consignee _____

Number of packages and marks.	Gross weight.				Tare.				Net weight.			
	No.	Mds.	s.	c.	No.	Mds.	s.	c.	No.	Mds.	s.	c.
Total ...												

Date _____

PASS WRITER, _____

_____ *Supdt., Excise Revenue, Calcutta.*

OPIUM FORM XIII.

CHANDU EXPORT PASS.

RULE 26 (1) (2).

No. _____

BE it known that _____ is hereby authorized by the undersigned, subject to the provisions of the law relating to sea customs, to export by sea *from* the port of Calcutta *to* _____ the undermentioned packages containing CHANDU prepared from opium supplied from Government Stores, on which export *duty* at the rate of Rupees _____ per seer, amounting to Rupees _____ annas _____ and pies _____ (Rupees _____) has been paid :—

Number of packages and marks on each.	Gross weight of each package.				Tare.				Net weight of Chandu in each package.				Name of consignee.
	No.	Mds.	s.	c.	No.	Mds.	s.	c	No.	Mds.	s.	c.	
Total ...													

This PASS is current for _____ DAY, and must be produced at the Custom-house at the time of exportation.

CALCUTTA COLLECTORATE,
The _____ 189 .

_____
Supdt., Excise Revenue, Calcutta.

PASS WRITER,

_____

FORM No. XIV.]

OPIUM FORM XIV.

BIHAR (OR BENARES).

PASS No._____

No.

Sale of

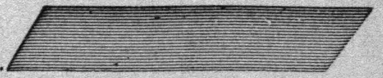
OPIUM FORM XIV.

RULE (11).

BOARD OF REVENUE, LOWER PROVINCES.

BIHAR (OR BENARES) OPIUM.

189 -9 .

Lot No. 

Pass No._____

DELIVER for immediate shipment to _____

_____ *or order* _____

Chests of Bihar Opium, purchased on the _____ 189

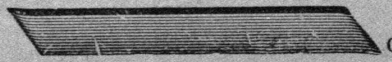
by _____

BOARD OF REVENUE;
CALCUTTA,
The _____ 189 .

Superintendent.

To the Intendant of the
Opium Godowns.

Exd.
Accountant.



Chests.

1st Endorsement _____

2nd Endorsement _____ _____

3rd Endorsement _____

4th Endorsement _____ _____ _____ _____

5th Endorsement _____ _____ _____ _____

6th Endorsement _____

7th Endorsement _____

8th Endorsement _____ _____ _____

FORM No. XV.]

OPIUM FORM XV.

RULE (11).

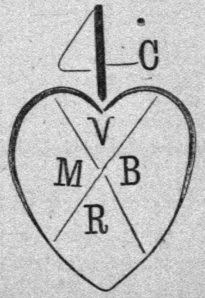
IMMEDIATE SHIPMENT.

CERTIFICATE ISSUED FOR OPIUM PURCHASED AT THE GOVERNMENT SALES.

To be in force four days from this date.

No.

This is to certify that Opium, according to the following particulars, was purchased by the undermentioned merchants on the 189 .

Number of Lot per Sale Book.	Number of Chests purchased.	Cost of the Opium, per Chest, Rs.	Mark on Chests.	Produce of what Agency.	Where to be shipped.	Name of present owner.
				(BIHAR OR BENARES.)		

BOARD OF REVENUE,
CALCUTTA,
The 189 .

Exd.

Accountant. *Superintendent.*

FORM No. XVI.] OPIUM FORM XVI. REV. CIR. APRIL 1894.

RULE (12).

FORM OF SHIPPING BILL.

(*See Section* 137 *of the Sea Customs Act*, 1878.)

VESSEL'S NAME.	Whether British or Foreign. If Foreign, the country.	Master's name.	Port or place of destination.	Marks.	Numbers.	Description of packages.	Quantity, quality, and description of goods.	Declared real value, under section 29 of the Sea Customs Act, 1878.	Lot and certificate numbers and date of sale.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11

Exporter or Agent.

Dated the _____ *day of* _____ 18 .

FORM NO. XVII.]

REV. CIR.

APRIL 1894.

OPIUM FORM

BOARD'S SUBSIDIARY

Register for Opium

1	2	3	4	5	6	7	8	9
		Paid in advance.	April.	May.	June.	Total of 1st quarter.	July.	August.
a. Number and date of license.	*e.* Amount of fees paid							
b. Locality of shop with thana.	*f.* Date of credit into treasury							
c. Name of licensee ...	*g.* Quantity of article taken							
d. Amount of monthly fee.	*h.* Dates of Sub-Inspector's inspections ...							
a. Number and date of license.	*e.* Amount of fees paid							
b. Locality of shop with thana.	*f.* Date of credit into treasury							
c. Name of licensee ...	*g.* Quantity of article taken							
d. Amount of monthly fee.	*h.* Dates of Sub-Inspector's inspections ...							
a. Number and date of license.	*e.* Amount of fees paid							
b. Locality of shop with thana.	*f.* Date of credit into treasury							
c. Name of licensee ...	*g.* Quantity of article taken							
d. Amount of monthly fee.	*h.* Dates of Sub-Inspector's inspections ...							
a. Number and date of license.	*e.* Amount of fees paid							
b. Locality of shop with thana.	*f.* Date of credit into treasury							
c. Name of licensee ...	*g.* Quantity of article taken							
d. Amount of monthly fee.	*h.* Dates of Sub-Inspector's inspections ...							
a. Number and date of license.	*e.* Amount of fees paid							
b. Locality of shop with thana.	*f.* Date of credit into treasury							
c. Name of licensee ...	*g.* Quantity of article taken							
d. Amount of monthly fee.	*h.* Dates of Sub-Inspector's inspections.							

* When fees are paid quarterly or annually, the fact should be noted in this column.

No. XVII.

RULE (1).

license for payment.

10	11	12	13	14	15	16	17	18	19	20	21
September.	Total of 2nd quarter.	October.	November.	December.	Total of 3rd quarter.	January.	February.	March.	Total of 4th quarter.	Total for year.	REMARKS.*

Enter also dates of inspections by officers higher in rank than Sub-Inspectors.

FORM No. XVIII.]

OPIUM FORM No. XVIII.

BOARD'S SUBSIDIARY RULE (4).

Indent for Opium.

1	2	3	4			5	6	7	8	9	10
Quantity remaining in store on 31st March last.	Quantity received, and from whence, since 31st March last.	Total quantity to be accounted for.	QUANTITY PASSED OUT.			Quantity in store this date.	Average monthly sales during the last three months.	Date on which stock is estimated to run out.	No of chests, each containing maunds, now indented for.	How the chests are to be addressed and forwarded.	REMARKS.
			Sold.	Transferred.	Total.						

_____ COLLECTORATE,

The _____ 18 .

_____

Collector of _____.

FORM No. XIX]

OPIUM FORM No. XIX.

BOARD'S SUBSIDIARY RULE (5).

Receipt of a despatch of Opium.

I have the honour to acknowledge the receipt of chests of opium as per letter of advice, No. , dated , and to state that they were examined in the manner directed in Rule 5, page 23 of the Excise Manual, and that the gunny coverings were intact and the chests had no appearance of having been tampered with.

I have, &c.,

N.B.—Where the chests appear to have been tampered with, the Collector should cause immediate enquiry to be made, and should at once report the case to the Board (*vide* Rule 5, page 23 of the Excise Manual).

FORM No. XX]

OPIUM FORM No. XX.

BOARD'S SUBSIDIARY RULE (9).

DAILY STOCK ACCOUNT OF OPIUM IN THE TREASURY.

The _____ *day of* _____ 18____.

1	2	3	4	5	6	7	8	9	10	11
Quantity remaining in store yesterday.	Value at selling price.	Quantity received and from whence.	Value at selling price.	Total quantity in store.	Value at selling price.	Quantity passed out.	Value at selling price.	Quantity remaining in store.	Value at selling price.	REMARKS.

FORM No. XXI.]

OPIUM FORM No. XXI.

BOARD'S SUBSIDIARY RULE (9).

DAILY QUANTITY OF OPIUM PASSED OUT FROM THE TREASURY.

The _____ _____ 18____.

1	2	3	4	5
To whom passed.	Premises to which passed.	Quantity passed out.	Value at selling price.	REMARKS.

OPIUM FORM No. XXII.

BOARD'S SUBSIDIARY RULE (11).

REPORT in the case of Opium smuggling submitted under the orders of Board of Revenue, Lower Provinces.

EMPRESS *versus* *convicted on* 18 .

1	2	3	4	5		6	7			8				9	10		11		12
Number of case.	Name of district where the case occurred.	Name and residence of offenders and father's name.	Source of illicit supply, and circumstances of apprehension and detection.	Punishment inflicted on the offender by—		Amount of fine realized.	Amount of fine—			Quantity of opium confiscated.				How disposed of.	Reward (if any) on account of the opium.		Special reward given (if any).		REMARKS.
				Imprisonment.	Fine. Rs.		Paid to—			Maunds.	Seers.	Chitaks.	Fit or unfit for use.		To informer.	To apprehender.	To informer.	To apprehender.	
							Informer.	Apprehender.	Credited to Government.										

Collector of _____.

FORM No. XXIII.]

OPIUM FORM No. XXIII.

BOARD'S SUBSIDIARY RULE (11).

Statement of cases instituted under the Opium Laws in the district of *for the year ending* 189

1	2	3	4	5	6	7
YEAR.	Number of cases instituted.	Number of convictions obtained.	Total amount realized from fines imposed upon defendants.	Total amount disbursed by district officers and debited to the Opium Department.	Total amount of fine refunded in cases reversed on appeal.	REMARKS.
Total ...						

Collector of _____

APPENDIX.

I.—It is hereby notified that the Lieutenant-Governor is pleased to invest all Excise Officers above the rank of peon and all District Superintendents, Assistant Superintendents, Inspectors, Sub-Inspectors, and Head-constables of Police in the Orissa Division, with the powers described in section 14 of the Opium Act, I of 1878.

Notification, the 12th November 1878.

II.—In continuation of the notification, dated the 12th November 1878, published in the *Calcutta Gazette* of the 13th idem, it is hereby notified that the Lieutenant-Governor is pleased to vest all officers of the Excise, Police, Customs, Salt, Opium and Revenue Departments, above the rank of peon or constable, in all the districts of Bengal, with the powers described in section 14 of the Opium Act, I of 1878, in their respective districts.

Notification, the 21st March 1879.

III.—In continuation of the notification, dated the 21st March 1879, published at page 255, Part I of the *Calcutta Gazette* of the 26th idem, it is hereby notified that the Lieutenant-Governor is pleased to order that all officers of the Customs Department, Calcutta, shall exercise the powers vested in them by that notification only within the limits of the Port of Calcutta as described in the notification, dated the 18th August 1879, published at page 841, Part I of the *Calcutta Gazette* of the 20th idem.

Notification, the 7th July 1884.

IV.—It is hereby notified that the Lieutenant-Governor is pleased, under section 3 of Act I of 1878 (the Opium Act), to empower all Magistrates of the second class, while in charge of subdivisions of districts, to try cases under that Act.

Notification, the 31st March 1879.

No. 2712, dated Simla, the 23rd May 1887.

RESOLUTION by—The Government of India, Department of Finance and Commerce.

READ AGAIN—

Letter from the Department of Finance and Commerce, No. 196, dated 13th April 1882.

Resolution, Department of Finance and Commerce, No. 3119, dated 12th August 1882.

Resolution, Department of Finance and Commerce, No. 409, dated 19th April 1884.

REV. CIR. APRIL 1894.

Resolution.—In supersession of the orders contained in the papers cited above, and with a view to reduce the work involved to local officers in reporting cases of opium smuggling, the following tabular statement is prescribed for adoption in future :—

1	2	3	4		5	6	7
Name of district.	Name and residence of accused.	Quantity of smuggled opium seized.	PROVINCE OR FOREIGN STATE OR VILLAGE (IF KNOWN) WHENCE THE OPIUM WAS BROUGHT.		Supposed destination of the opium.	Whether brought by railway or road.	Designation of convicting Magistrate, date of conviction, punishment inflicted, and rewards paid, with any remarks which the local authorities desire to offer.
			(*a*) As stated by accused.	(*b*) As shown by the evidence.			

2. Petty cases of opium smuggling in which convictions have been recorded should be reported half-yearly to this Department in the form of the above statement.

3. Important cases (*i.e.*, those in which the quantity of opium seized exceeds 40lbs. in weight, or in which any new information regarding organized and systematic smuggling is disclosed) should be submitted in the prescribed tabular form without delay, together with such special report as the circumstances may call for, for the information of the Government of India.

A. C.—Reg. No. 822J—700—12-5-94.

APRIL 1894.

THE HON'BLE C. C. STEVENS.

No. 6.

THE following instructions in regard to the entries to be made in Register B, Part II, are issued in continuation of Circular Order No. 1 of June 1893:—

All land acquired under Act X of 1870 should be shown in Register B, Part II, whether or not a remission of its land revenue has been given to the landlord. If there has been no remission on account of the landlord taking the capitalized value of the land revenue or making a gift of the land by not accepting compensation, the land acquired ceases nevertheless to pay any land revenue, the reduced parent estate being liable for the whole original revenue.

No. 7.

THE following instructions have been drafted by the Legal Remembrancer and are issued with the approval of Government for the guidance of Settlement Officers, directed under section 185A of the Civil Procedure Code to record evidence in English in proceedings held under Chapter X of the Tenancy Act in which an appeal is allowed:—

1. The evidence shall be recorded by the Settlement Officer with his own hand in the English language.

2. It shall be recorded at length as the deposition proceeds, and not in the form of a memorandum or abstract.

3. It shall be recorded ordinarily in the form of a narrative, and not in that of question and answer, but the presiding officer may of his own motion, or on the application of any party or his pleader, take down any particular question and answer, or any objection to any question if there appear any special reason for so doing.

4. If any question put to a witness be objected to by a party or his pleader, and the Settlement Officer allows the same to be put, he shall take down the question, the answer, the objection, and the name of the person making it, together with his decision thereon.

5. After the whole of the evidence of a witness has been taken down, it shall be read over to him if he understands English, or shall be interpreted and corrected as occasion may require. At the end of the deposition the presiding officer shall append a certificate that the evidence was read over to the witness or sign it in token of such certificate.

6. At the conclusion of a deposition the presiding officer may note such remarks as he thinks material respecting the demeanour of any witness while under examination.

No. 8.

IN Section III, Chapter VIII, page 140 of the Board's Rules, 1888, *insert* the following below entry No. 70:—"71—Register of receipt and issue of printed forms."

2. After Register 70 in Section IV, Chapter VIII, page 154 of the Board's Rules cited above, *insert* the following form of register prescribed by the Board's Circular Order No. 7 of March 1894:—"Register No. 71—Register of receipt and issue of printed forms."

Description of form.	No. of books.	No. of loose sheets.
Balance in hand on the ...		
Brought forward ...		
Quantity received on indent No. date ...		
Total ...		

1. Date of issue.*
2. Quantity issued.
3. Officer to whom issued.
4. Purpose for which issued.
5. Signature of party receiving.
6. Remarks.

* NOTE.—The following should be inserted on every page at the end of heading 1 in three separate lines below one another:—"Total issues," "Balance on the ," "Carried forward."

THE HON'BLE D. R. LYALL, C.S.I.

REV. CIR.
APRIL 1894.

No. 9.

THE following additions and corrections are to be made in sections I and III, Chapter VIII of the Board's Rules, 1888:—

2. *Section I, Rule* 5.—In lines 3 and 4 for the numbers 43 to 49, 52, 54, 55, and 56, *substitute* the following:—

"43 to 47, 48 (new No. 131, Excise Manual, 1891), 49 (new Nos. 7, 7A and 7B), 49A (new No. 8), 50 (new No. 132), 52 (new No. 41), 53 (new No. 122), 54 (new No. 69), 55 (new No. 111), 56 (new No. 85), and after figure "62" in line 4 insert the following registers—No. 109 new, No. 114 new, No. 115 new, No. 117 new, and 133 new."

3. *Add* the following clause to the above rule 5:—

"Registers Nos. 41, 69, 85, 109, 111, 114, 115 and 117 (new series) should be kept up in those subdivisions where there are distilleries, depôts, and ganja and sidhi warehouses. Separate registers for sidhi should be kept up in forms Nos. 109, 111, 114, 115, and 117. Register No. 117 is not required to be kept in those subdivisions where duty and license fees are paid direct into the sub-treasuries."

4. From section III, page 140, *omit* the entries 48 to 56, and *insert* the following:—

"48 (new No. 131, Excise Manual, 1891). Register of cases under the Excise and Opium Laws.

"49 (new Nos. 7, 7A and 7B). Register of payments of license fees.

"49A (new No. 8). Register of temporary and fair license fee payments.

"50 (new No. 132). Register of chalans of money on account of Excise revenue paid to the Treasury.

"52 (new No. 41). Register of passes for distillery liquor.

"53 (new No. 122). Register of passes for charas.

"54 (new No. 69). Register of sidhi passes.

"55 (new No. 111). Register of ganja storehouses, Government or private.

"56 (new No. 85). Register of ganja passes.

"109 (new). Register of imports into ganja warehouses.

"114 (new). Register of weighments on delivery of ganja stored in a registered warehouse.

"115 (new). Register (abstract) of receipts and expenditure of ganja at a registered warehouse during a month.

"117 (new). List of licensed retail ganja shops drawing supplies from a warehouse with memorandum of quantity of ganja taken each month.

"133 (new). Register of stores of the Excise Department."

5. From section IV, Chapter VIII, pp. 152-154, *omit* the headings of registers Nos. 48 to 56 (old series), and *insert* the following note after 1876 in the note within brackets given above "special and common registers of under-tenures (E to K)" on page 140, "and for those of registers Nos. 48 to 56 and Nos. 109, 114, 115, 117, and 133, *vide* Appendix A of the Excise Manual, 1891."

C. A. P.—Reg. No. 959J—760—21-5-94.

MAY 1894.

THE HON'BLE C. C. STEVENS.

No. 1.

FOR the first portion of the second sentence of rule 2, Section VII, Chapter VII, page 130 of the Board's Rules, 1888, viz., "The average number of processes which each peon should serve annually is 300," *substitute* "The average number of original processes which a permanent process-server is to serve annually in each district is shown in the statement in Appendix B of this Chapter,"

APPENDIX B.

(See rule 2, section VII.)

Statement showing the average number of original processes which a permanent process-server is to serve annually in each of the following districts in Bengal.

	Standard sanctioned by Government.
Burdwan Division.	
Burdwan ...	450
Birbhum ...	400
Bankura ...	500
Midnapore ...	300
Hooghly ...	450
Presidency Division.	
24-Parganas ...	350
Calcutta ...	2,400
Nadia ...	500
Murshidabad ...	400
Jessore ...	400
Khulna ...	400
Rajshahi Division.	
Rajshahi ...	400
Dinajpur ...	400
Jalpaiguri ...	400
Darjeeling ...	200
Rangpur ...	400
Bogra ...	400
Pabna ...	400
Dacca Division.	
Dacca ...	400
Mymensingh ...	400
Faridpur ...	400
Backergunge ...	350
Chittagong Division.	
Tippera ...	450
Noakhali ...	400
Chittagong ...	400
Patna Division.	
Patna ...	420
Gaya ...	360
Shahabad ...	420
Saran ...	
Champaran ...	
Muzaffarpur ...	
Darbhanga ...	
Bhagalpur Division.	
Monghyr ...	400
Bhagalpur ...	400
Purnea ...	350
Malda ...	350
Sonthal Parganas ...	450
Orissa Division.	
Cuttack ...	400
Balasore ...	
Puri ...	
Chota Nagpur Division.	
Hazaribagh ...	350
Lohardaga ...	
Palamau ...	
Manbhum ...	
Singhbhum ...	

No. 2.

THE following instructions which have been approved by the Superintendent and Remembrancer of Legal affairs, are circulated for the information and guidance of all Revenue Officers.

In the case of an illegal and improper sale of an estate for arrears of revenue under Act XI of 1859, endeavour should be made in due time to get the auction purchaser to settle amicably by withdrawing from his purchase and receiving back the purchase-money with compensation from Government, if necessary, under section 32 of the Act. If the purchaser accepts the proposal, the matter may drop as by mutual consent. Should the purchaser refuse to give up his purchase, the only course open is to refer the late proprietor to the remedy of a suit in the Civil Court. The Board's consent to the action enjoined should, however, be obtained in each case before anything is done.

E. V. WESTMACOTT, ESQ.

No. 3.

THE following rules Nos. 255, 256, and 256(*a*) should be substituted for the existing rules Nos. 255 and 256 of the Opium Manual (Benares), Part III :—

255. The above limit of five cakes in twenty minutes represents the maximum speed at which only proficient cake-makers should be allowed to work. A further check over individual cake-makers will be exercised by classing them into sections according to merit, the maximum number of cakes to be made by the first section being 70, by the second section 65, and so on. The Assistant Factory Superintendent will, however, reduce the allotted limit in a case where a cake-maker is not working satisfactorily, and, if after the number of cakes for every 20 minutes has been reduced to three, the man still fails to give satisfaction, he should be removed from his seat and punished either by being suspended for a period from his duties or sent back to the school, at the discretion of the Assistant Factory Superintendent. A man who has been passed out of the school a second time, and still fails to give satisfaction, should be permanently removed from the list of cake-makers.

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256. As soon as the day's caking is over, each section assistant will count the number of cakes made by each cake-maker in his section, and will enter the total of each man's outturn against his number and name in the register (Factory No. 68), and will then strike the total for his section. A sirdar told off for the purpose will make independently similar entries in a vernacular copy of the register. The individual and grand totals of the section will then be tallied by the assistant and the sirdar, and in the event of there being any difference, the jetta concerned will be immediately checked, and the correct total ascertained. When the counting has been completed, the section assistant and sirdar will each sign their respective copies of the register, and make them over to the Assistant Factory Superintendent.

256 (*a*). The Assistant Factory Superintendent having satisfied himself that the counting has been correctly recorded, will then make the English registers over to two permanent factory assistants and the vernacular ones to two selected sirdars, one of whom will be the head sirdar. To each assistant, who will be accompanied by one of these sirdars, he will allot a certain number of sections for a thorough examination of the newly-made cakes, taking care that the same sections are not examined every day by the same assistant. All faulty cakes will then be taken out, marked with a blue ticket close to the cake-maker's ticket, and will be set in front of the jetta to which they belong, the assistant and the sirdar each showing the number of such faulty cakes in the proper column against the cake-maker's name in the register. When the whole of the day's manufacture has been thus examined, the register will again be returned to the Assistant Factory Superintendent with the signature of the assistants and sirdars on their respective copies. The Assistant Factory Superintendent will then once more inspect the jettas, and will satisfy himself that the work of examination has been properly done. He will then check and initial the registers, and will enter from them the number of bad cakes made by each cake-maker in the register of faulty cakes (Factory Form No. 67). The daily register of cakes will then be made over to the head clerk of the Factory Superintendent's office, who will daily post up from it the monthly register of cakes made by each cake-maker (Factory Form No. 69).

The annexed Factory Form No. 68 should be substituted for the existing form No. 68 of the Opium Manual (Benares), Part III:—

FACTORY FORM NO. 68.]

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BENARES OPIUM AGENCY.

Daily register of cakes manufactured at the Sadar Opium Factory, Ghazipur, during season 189 -9

Section *Assistant in charge* *Date* 189 .

Serial number of cake-makers in the section.	NAME AND CASTE OF EACH CAKE-MAKER.	Number of cakes made this day.	Number of bad cakes.	Deduction on account of bad cakes, at two cakes for each bad cake.	Balance of cakes for which payment should be made.	REMARKS.
1	2	3	4	5	6	7
	Total ...					

I CERTIFY that the cakes entered in column 3 against each cake-maker have been counted by me personally, and that the total of the column has been struck by me.

Section Assistant.

I CERTIFY that the figures in column 4 have been entered by me after careful personal examination of the cakes of each cake-maker.

Examining Assistant.

No. 4.

The following additions are made in Chapter II of the Opium Manual (Benares), Part II:—

To rule 87 on pages 17 and 18 add—"The security bonds of subordinates will be kept under double lock in the Treasury."

2. To rule 113 on pages 23 and 24 add:—"These bonds will be kept under double lock in the Treasury."

No. 5.

Expunge clause 19, section II, page 106 of the Excise Manual, 1891, cancelled by Circular No. 8 of October 1893, and *renumber* the subsequent clauses in the section.

2. *Expunge* clause 8, section XII, page 132 of the Excise Manual, 1891, cancelled by Circular No. 11 of February 1892, and *renumber* the subsequent clauses in the section.

3. Clause 30, section XX, page 158 of the Excise Manual, 1891, having been cancelled by Circular No. 6 of February 1894, the subsequent clauses in the section should be *renumbered.*

4. With reference to the correction indicated in the preceding paragraph, *substitute* " 64 to 73 " for " 65 to 74 " and " 74 into 64 " for " 75 into 65 " in paragraph 2 of Circular No. 7 of February 1894.

No. 6.

The Board find it necessary to point out to the Collectors of the districts noted in the margin that the law gives them no power to delegate to any of their subordinates, or to any other person any of the powers of a Deputy Opium Agent with which they are invested by section 3 of Act XIII of 1857, and that it is necessary that a Collector should himself try any case arising under section 10 of the said Act.

Patna.	Muzaffarpur.
Gaya.	Darbhanga.
Chahabad.	Monghyr.
Saran.	Bhagalpur.
Champaran.	

No. 7.

THE attention of all Collectors of Customs and District Officers in Bengal is drawn to the following notification published by Government at pages 500-503, Part I of the *Calcutta Gazette*, dated the 25th April 1894:—

NOTIFICATION—No. 2565S.R.

The 23rd April 1894.—The following rules framed under sections 9, 105 and 130 of the Sea Customs Act, VIII of 1878, for regulating the weighment and removal by rail or water under bond of non-duty-paid salt from shipboard or from the Government Salt Golahs to a warehouse appointed or licensed under the Sea Customs Act or under Act XXI of 1887 (the Inland Bonded Warehouse Act) and for the clearance of the salt from the warehouse, having been approved by the Lieutenant-Governor are published for general information as required by section 204:—

1. On receipt of an application under section 91, Act VIII of 1878, for the admission of salt into a warehouse appointed or licensed under the Sea Customs Act or under the Inland Bonded Warehouse Act, XXI of 1887, and after the due execution of a bond under the provisions of section 92 of the Sea Customs Act, the Collector of Customs shall make such arrangements as he may deem necessary for the proper weighment of salt during its discharge from the vessel or from the golahs for the purpose of being conveyed to the warehouse. When the salt is to be re-warehoused, it shall ordinarily be permitted to be re-warehoused under the original bond in cases where no injury is likely to occur to the revenue, but the Collector may require a fresh bond in addition to the bond under section 92.

2. The weighment of salt on shipboard shall be carried on in the presence of the Preventive Officer, subject to such charges as may be in force and under such subsidiary arrangements as may from time to time be made by the Collector of Customs in respect of salt intended to be bonded in the Government golahs. When the salt has to be conveyed to a vessel which is not alongside the discharging vessel, a fee of one rupee per 100 maunds up to 500 maunds and two rupees for each 500 maunds or part of 500 maunds thereafter will be payable.

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CONVEYANCE OF SALT BY RAIL DIRECT FROM SHIPBOARD OR FROM THE GOLAHS.

3. Delivery may be made in bulk from the Golahs or from shipboard. The salt may be discharged direct from the ship or the Golahs into the wagons, and the amount of the salt so discharged may be ascertained by passing each wagon over the railway weigh-bridge in the presence of a Preventive Officer, or it may be weighed at the discretion of the Collector of Customs. When the salt is being delivered to any one other than the owner, delivery by weigh-bridge weight shall only be allowed when both parties give their consent in writing to this method of weighment.

4. A pass in the annexed form will be granted by the Preventive Officer to the guard of the train as a protective document, on which the name of the importing vessel, and of the bonder, the quantity of salt loaded into each wagon, and the warehouse wherein it is to be deposited shall be endorsed.

5. After the salt has been loaded in the wagons, the wagons shall be closed and sealed by, or in the presence of, the Preventive Officer.

6. Immediately after the arrival of the wagons at their destination, notice shall be given by the bonder or his agent to the officer authorized by the Collector of the district or by the Collector of Customs, if there be any, to supervise the transit of the salt to the warehouse. The officer shall thereupon note the date and hour of arrival, bringing any unreasonable delay to the notice of the Collector, examine the seals, and if they are found intact, take over the pass delivered by the Preventive Officer to the Railway guard, and superintend the removal of the salt to the appointed warehouse, where it shall be stored in bulk without re-weighment, unless the bonder or his agent shall desire re-weighment, in which case it shall be made at his expense.

CONVEYANCE OF SALT FROM SHIPBOARD IN THE STREAM, OR FROM THE KIDDERPORE DOCKS, OR FROM THE GOLAHS PARTLY BY BOAT, AND PARTLY BY RAIL.

7. No salt intended to be conveyed partly by boat and partly by rail shall be taken from shipboard, or from the Golahs, save

in bags and in a lighter provided with hatches, which are capable of being securely fastened down, and it shall be the duty of the Preventive Officer to satisfy himself that such lighter is in a serviceable condition before permitting such salt to be placed therein.

8. As soon as the bonder or his agent or servant shall notify to the Preventive Officer that he desires to proceed with any boat-load of salt, he shall obtain a boat-note, in which the name of the importing vessel and of the bonder, the quantity of salt contained therein, and the warehouse wherein it is to be deposited shall be specified. The mouths of the bags shall be securely fastened, and the tying sealed with a stamp specially provided for this purpose, and the hatches shall be closed and sealed by, or in the presence of, the Preventive Officer. The lighter shall then be allowed to proceed in charge of a peon or other Custom House Officer deputed for the purpose by the Custom House authorities, accompanied by an agent on the part of the bonder.

9. The boat shall be made fast to the bank nearest to the place where the railway wagons by which the salt is to be conveyed to the warehouse may be in waiting, otherwise at the moorings nearest to such ghat. It shall on no account (except stress of weather) be permitted by the peon or other Custom House Officer on board to anchor anywhere else.

10. Notice of the arrival of such salt shall at once be given by the Custom House Officer to the Preventive Officer deputed by the Customs authorities to superintend the storage of the salt in the railway wagons, who shall thereupon note the date and hour of arrival, bringing any unreasonable delay to the notice of the Collector of Customs, examine and compare the boat-note delivered by the Preventive Officer to the bonder, his servant or agent, and the cargo of salt, and superintend its removal to, and storage in, the wagons.

11. The bonder's agent and peon or other Custom House Officer shall remain on board of the boat in charge, until the seals and hatches are examined and all the cargo landed and put in wagons. After the salt has been put in the railway wagons, the wagons shall be closed and sealed by, or in the presence of, the Preventive Officer, who shall endorse on the boat-note the quantity landed from the boat, and placed in the wagons. The

boat-note shall be made over to the Railway guard to be taken, with the salt as a protective document.

12. Immediately after the arrival of the wagons at their destination, notice shall be given by the bonder or his agent to the officer authorized by the Collector of the district, or by the Collector of Customs, if there be any, to supervise the transit of the salt to the warehouse. This officer shall thereupon note the date and hour of arrival, bringing any unreasonable delay to the notice of the Collector, examine the seals, and if they are found intact, take over the boat-note delivered by the Preventive Officer to the Railway guard, and the cargo of salt, and superintend its removal to the appointed warehouse, where it shall be stored in bulk without re-weighment, the bags being returned to the bonder, unless the bonder or his agent shall desire re-weighment, in which case it shall be made at his expense.

CONVEYANCE OF SALT IN BULK DIRECT BY WATER FROM SHIPBOARD IN THE STREAM, OR FROM THE KIDDERPORE DOCKS, OR FROM THE GOLAHS.

13. All applications under rule 1 shall specify the name, tonnage, and manjhi or master's name of the vessel in which the goods are intended to be conveyed.

14. Salt shall be conveyed by vessels only so constructed that the hatches and all access to the hold in which the salt is loaded can be closed by seals to the satisfaction of the Preventive Officer superintending the discharge of salt, and no other cargo than salt shall be carried in such hold. Each salt vessel shall carry a special pass in the annexed form under the signature of the Collector of Customs, covering the consignment of salt shipped by it. This pass shall remain in custody of the master or manjhi, and shall be made over by him to the officer authorized by the Collector of the district or the Collector of Customs, if there be any, to supervise the transit of the salt from the vessel to the warehouse. A copy of the pass shall be sent to the Collector of the district or to the Collector of Customs, if there be any.

15. The salt when placed on board each vessel must be stamped all over, the hatches and all access to the hold containing the salt being closed by seals during transit. Both the seals on the

hatches and the stamps on the salt should be stated in the pass referred to in rule 14.

16. When the discharge of salt from ship-board or from the warehouses is interrupted or not completed, such quantity, as has been actually delivered at the time of interruption, shall be covered by a customs boat-note. The salt so delivered must also be completely stamped over, and the hatches and all access to the hold must be sealed by Customs seals to be examined by the night Customs Inspector, who must record his report of each such inspection.

17. The vessel on arrival at its destination shall be anchored as close as possible to the ghat leading to the warehouse in which the salt is to be stored, or at the nearest moorings to such ghat.

18. Immediately after the arrival of the vessel at its destination, notice shall be given by the bonder or his agent to the officer authorised by the Collector of the district or the Collector of Customs, if there be any, to supervise the transit of the salt to the warehouse. This officer shall, thereupon, note the date and hour of arrival, bringing any unreasonable delay to the notice of the Collector, examine the seals, and if they are found intact, take over the pass delivered by the Preventive Officer to the master or manjhi of the vessel and superintend the removal of the salt to the appointed warehouse, where it shall be stored in bulk without re-weighment, unless the bonder or his agent shall desire re-weighment, in which case it shall be made at his expense.

General Rules.

19. The bonder will be held responsible for any departure from these rules on the part of his agent.

20. All expenses connected with the removal and storage of the salt and the services of the officer or peon in charge of the salt under rule 2 or 8 shall be borne by the bonder.

21. If the officer referred to in rules 6, 12 and 18 shall have reason to believe that the salt has in any way been tampered with during its transit, he shall at once report the circumstance to the Collector of the district or the Collector of Customs, if there be any, who shall direct the salt to be re-weighed, and such re-weighment shall be made in the first place at the expense of

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Government. If there be found any unexplained deficiency in the salt in the railway wagons or vessel as compared with the quantity specified in the pass or boat-note, the Collector may call on the bonder to refund the expense of weighment, and shall exact the full duty under rule 27.

22. The salt shall be stored under proper supervision in the warehouse. The door of the warehouse shall have two locks; the key of one lock (which must be a Chubb's lock) shall remain with the daroga or other officer deputed by the Collector, and key of the other with the bonder's agent.

23. Salt relating to different bonds shall be stored separately and distinctly. Any admixture of salt specified in different bonds shall render those bonds liable to cancelment, and the holders to immediate payment of the full duty payable thereon. The daroga or other officer deputed by the Collector shall keep a separate account for the salt warehoused under each bond.

24. The owner of the salt shall be required to pay full duty on any difference between the quantity of salt originally delivered from ship-board or the golahs and the quantity cleared out from the warehouse, less an allowance of 3 per cent. on the whole, if such wastage actually occurs.

25. In any special case the Chief Customs authority shall be competent to direct that an increased allowance for wastage shall be granted in accordance with the provision of section 122, Act VIII of 1878.

26. When the seals are found intact the owner or his agent may, within 24 hours from the time of arrival of the salt at its destination, pay the duty on the whole quantity of salt, less one per cent. for wastage, in any consignment as shown in the pass or boat-note after which the Collector of the district or Collector of Customs, if there be any, shall allow him to break bulk without weighing or warehousing being required.

27. If the Collector of the district or the Collector of Customs as the case may be has any reason to believe that any fraud has been perpetrated by the bonder or owner of the salt or any person in his employ, he shall refuse to make any allowance on account of wastage, and shall demand the full duty payable on the entire quantity received into bond.

28. Before permission can be granted to transport salt to the warehouse, the bonder will be required to enter into an engagement with the Collector of the district or the Collector of Customs, if there be any, to defray the cost to Government of the establishment noted in the margin, which will be appointed by the Collector for the guard and supervision of the warehouse.

	Per month. Rs.
1 Daroga on	50
2 Peons at Rs. 6 each	12
Total	62

RULES FOR THE CLEARANCE OF SALT.

29. Before any quantity of salt is cleared from the warehouse, duty shall be paid at the district treasury, and the necessary protective document, if any be required, issued. The Chief Customs authority may, however, at its discretion allow the duty to be paid through the post-office at places where there is no Government Treasury and which are outside the salt limits.

30. All deliveries of salt bonded in the warehouse under the provisions of Act VIII of 1878 shall be supervised, as required by section 99 of the above Act, by the daroga, who shall give proper security, the amount of which will be determined by the Collector of the district, subject to the approval of the Commissioner and the Board. In the case of warehouses situated within the salt limits he shall allow delivery to be taken on the production of the necessary protective document. In other cases he may deliver on the production of the treasury chalan or the post-office receipt for the money-order.

31. For the use of scales and weights, which will be provided by Government, the bonders will be charged at such rates as may from time to time be prescribed by the rules relating to weighment, admission into and clearance from bonded warehouses, public or private, under the custom law. The bonders are required to make their own arrangements for cutting and removing their salt from the warehouses, as well as to supply their own tools for cutting the salt, such as *sabools*, *kodalies*, &c.

32. The duty of the daroga will be to keep in a book, provided for the purpose at the expense of Government, a correct tally of the weight of the salt taken off the scale by the bonder's people. He will be held personally liable for any excess or deficiency that may be discovered. Both the daroga and the bonder's agent will be required to certify at the end of each

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day's weighments the correctness of the tally book for that day's work.

33. Should any dispute arise between the daroga and the bonder or purchaser of the salt under delivery, the former will stop the weighment and at once refer the matter in dispute to the Collector of the district, or the Collector of Customs if there be any.

34. The daroga will be particularly careful to bring every irregularity that he may become cognizant of to the notice of the Collector of the district, or the Collector of Customs if there be any, without delay, and will be held responsible for failure in doing so.

35. When discrepancies in the accounts cannot be reconciled, and whenever there is reason to believe that the quantity of salt conveyed to the boat or cart is not correctly represented in the accounts, the Collector of the district, or the Collector of Customs, if there be any, shall order a re-weighment. The expense of such re-weighment shall be borne by Government.

36. Whenever the bonder or purchaser is desirous of removing his boats or carts from the premises, the daroga shall satisfy himself on every point before removal, and shall also see, even where the accounts agree, that the boat-load or cart-load represents the exact quantity entered in the rowannah or covered by the chalan or money-order receipt.

37. These rules shall come into force from the date of the publication of this notification.

The following notifications are hereby cancelled:—

Notification dated 30th November 1888, relating to the removal of salt under bond to a private warehouse at Khulna.

Notification No. 1562B, dated the 18th December 1889, regulating the removal of salt from a warehouse at Chittagong to be re-warehoused at Narainganj.

So much of the Notification, dated the 30th November 1889, as relates to the transhipment of salt at Chittagong.

I.

SPECIAL SALT PASS.

Under Bond No. , *dated*

NON-DUTY-PAID.

Serial number
Bonder's name
Name of importing ship
Nationality
Master's name
Whence imported
Description of salt
Quantity despatched to
in maunds.
Date of despatch to
Whether from ship-board or golah
Number of wagons by which despatched
Quantity of salt loaded into each wagon
Name of vessel by which despatched
Name of Master or manjhi
Number of stamps on salt
Do. of seals on hatches
Do. do. on wagon
The warehouse in which the salt is to be deposited
Current for days
Date
Signature of Customs Collector, Calcutta

II.

(To be forwarded by post to the Collector of the district.)

SPECIAL SALT PASS.

Under Bond No. , *dated*

NON-DUTY-PAID.

Serial number
Bonder's name
Name of importing ship
Nationality
Master's name
Whence imported
Description of salt
Quantity despatched to
in maunds.
Date of despatch to
Whether from ship-board or golah
Number of wagons by which despatched
Quantity of salt loaded into each wagon
Name of vessel by which despatched
Name of Master or manjhi
Number of stamps on salt
Do. of seals on hatches
Do. do. on wagons
The warehouse in which the salt is to be deposited

Current for days
Date of clearance from Calcutta
Signature of Customs Collector, Calcutta

III.

(To be given to the guard of the train or the master or manjhi of the vessel by which despatched.)

N.B.—The pass must invariably accompany the salt in transit, and be made over to the officer appointed by the Collector to supervise the transit of the salt to the warehouse.

SPECIAL SALT PASS.

Under Bond No. , *dated*

NON-DUTY-PAID.

Serial number
Bonder's name
Name of importing ship
Nationality
Master's name
Whence imported
Description of salt
Quantity despatched to
in maunds.
Date of despatch to
Whether from ship-board or golah
Number of wagons by which despatched
Quantity of salt loaded into each wagon
Name of vessel by which despatched
Name of Master or manjhi
Number of stamps on salt
Do. of seals on hatches
Do. do. on wagon
The warehouse in which the salt is to be deposited

Current for days
Date of clearance from Calcutta
Signature of Customs Collector, Calcutta

Seal.

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No. 8.

The Board's Circular No. 20 of May 1892 is cancelled.

2. *Substitute* the following rules published under Notification dated 7th April 1894 at pages 439-40, Part I of the *Calcutta Gazette* of the 11th idem, for the rules in section XI, pages 130-31 of the Excise Manual, 1891:—

Spirit manufactured in British India and imported into Calcutta by sea, to be placed in the Custom House.

1. All spirit manufactured in British India and imported into Calcutta by sea, whether duty paid or under bond, shall be landed under Customs green boat-note and placed in the Custom House godown, and will remain in the custody of the Collector of Customs until the importer, owner, or agent applies for its removal into the Excise godown.

Application for removal to the Excise godown.

2. Applications for removal shall be made in the usual bill-of-entry form supported by the bill-of-lading or delivery order. The bill-of-entry will be made out "for removal into the Excise godown," and the officer in charge of the Excise godown will give the Customs Officer a receipt in full for the number of casks or packages received.

Spirit to be tested and gauged as soon as it is received in the Excise godown.

3. As soon as possible after the spirit has been received in the Excise godown, it will be tested and gauged by an officer appointed by the Superintendent of Excise Revenue, and in the case of spirit landed under bond, the result will be communicated to the officer holding the bond in Madras or elsewhere.

Levy of Excise duty.

4. Excise duty shall be levied by the Superintendent of Excise Revenue on all such spirit landed under bond, subject to a wastage allowance similar to that laid down in section 116 of the Sea Customs Act.

Levy of differential duty.

5. In the case of duty-paid spirit, if the excise duty at the port of exportation is lower than the duty chargeable in Calcutta, the differential duty under section 151 of the Sea Customs Act will be levied by the Superintendent of Excise Revenue at such rate as the local Government may from time to time, by notification in the local gazette, fix.

6. Passes for the removal of the spirit from the Excise godown will be issued by the Superintendent of Excise Revenue in accordance with section 18 of Act VII (B.C.) of 1878.

Passes to be issued by the Superintendent of Excise Revenue.

7. All charges incurred in the landing and removal of the spirit must be paid by the importer, owner, or agent to the Collector of Customs, failing which the amount will be levied by him under section 119 of the Sea Customs Act, and no portion of the spirit shall be removed from the Excise godown until a no-demand certificate has been received by the Superintendent of Excise Revenue from the Collector of Customs.

Landing charges to be paid by the importer.

8. All charges on account of rent, cooperage, storing, removing, &c., incurred after such spirit has been received into the Excise godown must be paid by the importer, owner, or agent, as the case may be, to the Superintendent of Excise Revenue before the spirit is removed from the Excise godown, at such rates as may from time to time be fixed by the Board of Revenue.

Charges on account of rent, &c., to be paid by the importer.

9. After the fourth day, rent shall be charged on the spirit stored in the Excise godown at the rate of 3 annas per day per pipe or puncheon; 3 annas per day for every 100 Imperial gallons when imported in drums, bottles or other vessels; 1½ anna per day per hogshead; and one anna per day per quarter cask. In cases where the importers, owners, or agents do not make their own arrangements for cooperage, storage, and removal of the spirit, the charges shall be for cooperage, 8 annas per cask, and for storage and removal if imported in casks, one anna per cask, and if imported in drums, cases or other vessels, half an anna per package.

Rent how to be charged.

No. 9.

THE following directions should be observed in showing the strength of establishments in annual indents on the Stationery Office:—

1. The establishment should show the number of officers, gazetted, non-gazetted, and ministerial, and also the number of apprentices (*vide* paragraph 9 below) who are entitled to the use of the full quantity of stationery allowable under the rules.

2. In the indents of Magisterial officers the entire staff of Honorary Magistrates in a district should not be included among

gazetted officers; the number shown should represent the daily average number of Honorary Magistrates who sit in Court.

3. The establishment should not include officers of the Vernacular Department whose requirements are met from the fixed contract allowance sanctioned by Government. Where no system of contract allowance exists, the establishment of the Vernacular Department should be separately shown in the indent with a remark to that effect.

4. As the establishment of the Wards', Khas Mahals, Batwara, and partition Departments and of Local Funds, such as the District Road Fund, Marine Fund, Zamindari Dák Fund, Pilgrims' Lodging-House Fund, Inland Labour Transport Fund, Cantonment Fund, Port Fund, and the like, are not entitled to use Government stationery free of charge, separate indents should be submitted for these establishments, and the cost of the stationery supplied will be recovered by Government.

5. In indents of the Registration Department, Registrars should show in separate lists the number of Rural Sub-Registrars and Muhammadan Marriage Registrars in their districts.

6. The indents of the Jail Department should show, separately from the clerical establishment, the number of those head warders, warders and gate-keepers in each jail, who, though not requiring stationery regularly in the discharge of their duties, may occasionally require a small allowance. Visitors to jails or Lunatic Asylums should not be shown in establishments.

7. Indents of Government colleges and schools (including medical and reformatory schools) and of such Inspectors and Deputy Inspectors of schools as include the requirements of Zillah schools, Normal schools and Training schools, &c., should note separately the entire teaching staff who require only a small supply of stationery for their use. Unless specially sanctioned, no stationery should be drawn for the use of pupils.

8. Indents of the Forest Department should show the number of Forest rangers, foresters, and forest guards separately from the office staff.

9. Allowance should be made for the requirements of apprentices actually employed up to a limit of 10 per cent. on the number of permanent ministerial employés.

10. Where stationery is required for a temporary establishment, the period for which it is entertained should be stated.

C. A. P.—Reg. No. 1307J—700—9-6-94.

MAY 1894.

THE HON'BLE C. C. STEVENS.

No. 10.

IN continuation of Circular Order No. 6 of January 1894, and with reference to the Notification No. 2079L.R. of the 16th April 1894, published in the *Calcutta Gazette* of the 18th idem, the following alterations are to be made in Section I of the Rules under the Government Management of the Private Estates Act, X of 1892.

(*i*) *Rule* 1.—*Strike out* the following words and figures:—"A draft of which was promulgated by Notification No. 4660L.R., dated the 14th November 1893, published at page 945, Part I of the *Calcutta Gazette* of the 15th idem."

(*ii*) *Clause* (*a*) *of rule* 1.—*For* the words "two and-a-half per cent." *substitute* "two and three-fourths per cent."

For the words "one-half per cent." against Burdwan *substitute* the words "one-half rupee per hundred rupees."

Strike out the words "and Dighaputtea," and *for* the words "one and-a-half per cent." *substitute* "one and-a-half rupees per hundred rupees."

(*iii*) *Clause* (*b*) *of rule* 1.—*Substitute* the words "period of such management" *for* the words "Government management" at the end of this clause.

(*iv*) *Clause* (*c*) *of rule* 1.—*For* the words "Six annas per cent." *substitute* the words "Seven annas per hundred rupees."

For the words

"Burdwan—One anna per cent.

Tikari and Dighaputtea—Four annas per cent."

substitute the following:—

"Burdwan—One anna and-a-half per hundred rupees.

Tikari—Four annas and-a-half per hundred rupees."

2. The general rate for 1893-94 must be levied in accordance with rule 1(*a*) of Section I as issued with Circular Order No. 6 of January 1894, while that for 1894-95 will be leviable in

accordance with the same rule as modified in clause (*ii*) of the preceding paragraph. For the professional audit in 1893-94 of the accounts of estates for 1892-93, the audit rate must be levied on the current rent and cess demand at 1½ annas per cent. from the Burdwan estate, 4½ annas per cent. from the Tikari estate, and six annas per cent. from all other estates with a rent and cess roll of Rs. 50,000 and upwards. For the audit in 1894-95 of the accounts of estates for 1893-94, the rate will be leviable not in accordance with rule 1(*c*) of Section I, as issued with Circular Order No. 6 of January 1894, but in accordance with the same rule as modified in clause (*iv*) of the preceding paragraph.

The General and Audit rates respectively, which will have to be paid in excess of the provisions made on account of these rates in the budget estimates of estates for 1894-95, should be met from general savings in the budget, no application from the Manager for the sanction of superior authority to the excess expenditure being necessary.

3. These orders should be communicated by District Officers to all Managers of estates.

No. 11.

THE form of register No. 68 at page 154 of the Board's Rules, 1888, prescribed by the Board's Circular Order No. 15 of May 1892, for recoveries made of sums advanced for cess process fees, having been found defective, the Board direct that a column "1: Serial number of process," be added to the register, the numbers of the existing columns being accordingly changed from 1-11 to 2-12 respectively, and that the following be added as a note at the foot of the register:—

Note.—The serial number of each entry in column 1 should be noted by the Nazir on the process for the execution of which the advance is made, and the same number should be noted on the chalan when the amount is recovered.

E. V. WESTMACOTT, ESQ.

No. 12.

IN rule 2, section XXII, page 169 of the Excise Manual, 1891, *for* the word "will" in line 3, the word "may" *shall be substituted;* and after the word "offender" in line 7 the sentence—"In most

cases the Board desire to see the whole fine distributed" *shall be inserted.*

No. 13.

AFTER the word sub-division in lines 5 and 6 of clause 62, section XX, on page 165 of the Excise Manual, the following *shall be added:*—

The passes are printed in triplicate in cheque form with serial numbers, and bound up in sets of one hundred each. Two parts, viz., the original and the copy, should be made over to the vendor removing the drug, and the counterfoil should be kept for record and reference. The vendor will hand over both parts to the officer in charge of the golah from which the drug is issued. After delivery the officer will return the original to the vendor with the usual certificate of supply and retain the copy as a voucher to be submitted with his monthly accounts.

FORM No 118.

[SEE SECTION XX, CLAUSE 62.]

Form of Ganja Pass from a registered warehouse to a retail shop.

Serial No.

(Counterfoil.)	(Copy.)	(Pass.)
Name of warehouse Registered number of pass Name of person to whom issued Date of issue Quantity and description of ganja covered by the pass Amount of duty levied Number and locality of shop to which the ganja is passed, with name of proprietor Date of return of pass	Register No. District Name of person to whom given Date of issue Quantity and description of ganja covered by pass Pass the ganja above described for transport to shop No. belonging to at the full amount of duty, amounting to Rs. , having been paid at the rate of Rs. per seer. This pass is current till o'clock on the day of when it should be returned to the officer granting it or to the one appointed to supervise the transport.	Register No. District Name of person to whom given. Date of issue Quantity and description of ganja covered by pass. Pass the ganja above described for transport to shop No. belonging to at the full amount of duty, amounting to Rs. , having been paid at the rate of Rs. per seer. This pass is current till o'clock on the day of when it should be returned to the officer granting it or to the one appointed to supervise the transport.
Excise Deputy Collector or Sub-divisional Officer.	*Excise Deputy Collector or Sub-divisional Officer.*	*Excise Deputy Collector or Sub-divisional Officer.*

No 14.

IN line 3, clause 18, Section XIV (page 145) of the Excise Manual, as revised by the Board's Circular No. 10 of April 1893, the word "once" *shall be substituted* for "twice."

No. 15.

THE following addition is made to rule 316, page 80 of the Bihar Opium Manual, 1892, Part II, and to the rule bearing the same number on page 71 of the Benares Manual, 1891, Part II:—

"Leaf will ordinarily be paid for at the rate of Rs. 10 a maund for first quality, Rs. 7 a maund for second quality, and Rs. 5 a maund for third quality."

2. The rate, Rs. 7-8, quoted in the heading of column 9 of form No. 98, column 14 of form No. 101, and column 5 of form No. 103, appended to the Bihar Opium Manual, Part II, must be corrected to Rs. 7.

3. The amended headings given below for column 9 of form No. 97, columns 7, 8, and 9 of form No. 98, column 10 of form No. 99, and columns 10, 11, and 12 of form No. 103, appended to the Benares Manual, Part II, must be substituted for the existing headings.

OPIUM FORM No. 97.

कीमत पत्तल ।

अव्वल बसरह फी मन १०/ ।	दोयम बसरह फी मन ७/ ।	सेयुम बसरह फी मन ५/ ।
	९	

OPIUM FORM No. 98.

VALUE OF LEAVES.

First quality at the rate of Rs. 10 per maund.	Second quality at the rate of Rs. 7 per maund.	Third quality at the rate of Rs. 5 per maund.

कीमत पत्रह ।

अव्वल बसरह फी मन १०ऽ ।	दोयम बसरह फी मन ७ऽ ।	सेयुम बसरह फी मन ५ऽ ।

OPIUM FORM No. 99.

۱۰
ازروي وزن *
اول بشرح في من ۱۰ روپة *	دوم بشرح في من ۷ روپة *	سوم بشرح في من ۵ روپة *

OPIUM FORM No. 103.

۱۰	۱۱	۱۲
قيمت پتل *		
اول بشرح في من ۱۰ روپة *	دوم بشرح في من ۷ روپة *	سوم بشرح في من ۵ روپة *

E. J. H.—Reg No. 1510J -700—25-6-94.

JUNE 1894.

THE HON'BLE C. C. STEVENS.

No. 1.

Substitute the following for Part I and Part II, section III, pages 17 to 24 of the Waste Lands Manual, 1888:—

PART I.

THE following rules for the grant of leases of waste lands for tea cultivation in the districts of Jalpaiguri and Darjeeling supersede all those previously passed:—

1. The lands that are generally available under these rules in the district of Jalpaiguri are the unsettled lands, excepting reserved forests, which lie within that tract of country bounded on the north by Darjeeling and Bhootan, west by the Tista river, south by the State of Kuch Bihar, east by the Sankos river. Any lots of waste land belonging to Government, lying in any other parts of the district of Jalpaiguri, and which are not reserved for other purposes, may also be made available for tea cultivation under these rules.

The lands that are generally available in the Darjeeling district lie in the Kalimpong or Daling sub-division of the district, east of the Tista. They are in two blocks, bounded as follows:—

I.—*North*—The Labah forest block.

South—The Lehti, Noam, Pugo, and Mal forest blocks.

West—The Jeet Chu.

East—The Nim Chu to its junction with the Chu Cifu, then the Chu Chu to a point about ½ mile below Ambiokh, then a line northwards up to the Ambiokh forest block, and thence southward the boundary of the Dalingkote forest block and the Gooroobathan khas mahal: area about 19·95 square miles.

II.—*North*—The Mo forest block.

West—The East Nar block.

South and South-west—The Mochu, up to its junction with the Khoomanee.

East—The Khoomanee and Rougo forest block: area about 8·50 square miles.

2. The following lands will not ordinarily be available under these rules:—

(*a*) Lands which, by a notification in the *Calcutta Gazette*, are held to constitute a reserve for the supply of timber, fuel, grazing, or any other articles of general and public consumption.

(*b*) Lands not included in the above category, but which now bear India-rubber trees, or other valuable timber (such as sâl, khair, chelownee, sissoo, &c.) in considerable quantities and in compact blocks or patches.

(*c*) Lands in respect of which any person or persons, or any village community, possess rights of occupancy, or such other rights or privileges as render it impolitic or unadvisable to grant such lands to any other person or persons for the purpose of tea cultivation.

(*d*) Lands lying within a distance of 60 feet on either side from the centre of any public road or thoroughfare: provided that such road or thoroughfare shall have been constructed, or shall be kept in repair, from public funds.

(*e*) Lands which the Local Government may at any time, by a notification in the *Calcutta Gazette*, expressly exempt from the operation of these rules.

3. Every person, company, or association or promoter of a company or association, desirous of obtaining a grant of land under these rules, must, in person or by a duly authorized agent, present an application on stamped paper of the value of eight annas to the Deputy Commissioner of the district in which the land lies.

4. The application must specify—

(*a*) The name or names, and address or addresses, of the applicant or applicants, and of his or their authorized agent, if any.

(*b*) The area, situation, and boundaries of the land applied for, as far as they can be ascertained without a detailed survey.

(*c*) The particulars, if any, which may appear to the applicant to bring any part of the land applied for within the exceptions mentioned in Rule 2. The application must also state whether the land, or any part of it, is, or has ever been, cultivated in any manner.

5. Every lot applied for must be compact and capable of being enclosed in a ring fence; and if any part of the land touches on a public road or navigable river, the length of such road or river frontage must not exceed one-half the breadth of the lot applied for.

The exact boundaries will be settled by the Deputy Commissioner, who will decide the point on a consideration of what is best in the public interests.

6. Not more than 800 acres will ordinarily be granted to any one applicant, company, or association; and when more than 800 acres are applied for, the applicant must set forth specially the grounds for such application, and give *primâ facie* guarantees that he possesses the requisite capital for working such larger area.

The Deputy Commissioner may, when he has reason to believe it to be necessary, demand such a guarantee when the area applied for does not exceed 800 acres.

If, upon proceeding to survey and map out the grant, the Deputy Commissioner finds that it is desirable in the public interests, or for the sake of good boundaries, to include a larger area than 800 acres within the area to be granted on the application, it shall be in his discretion, with the sanction of the Commissioner, to grant to one applicant so much land, not exceeding 1,000 acres, as may be necessary to obtain good boundaries and to avoid waste, &c.

7. All applications for more than 800 acres will be forwarded by the Deputy Commissioner to the Commissioner, who, if he desires to recommend compliance therewith, will forward them to the Board of Revenue, who are empowered to sanction such grants up to a limit of 1,200 acres, and shall take the orders of Government upon applications for an area exceeding that amount.

8. The holder of a grant of 800 acres shall not be debarred from applying for a second grant if he has complied with the clearance and other conditions of the preliminary lease in respect of the first grant. Tea lease-holders may obtain arable grants contiguous to their tea lots.

9. On receipt of an application for any area not exceeding 800 acres, the Deputy Commissioner must satisfy himself, as far as lies in his power, that the requirements of the rules have been complied with. If he considers that the application should be rejected, he will record an order to that effect, giving his reasons for such rejection. An appeal will lie from such order of rejection to the Commissioner of the Division, if preferred within 30 days from the date of the order. If the Deputy Commissioner considers that an application for such area as it is within his power to grant should be entertained, or, in the case of application for areas over 1,000 acres, when the orders of Government or the Board, as the case may be, accepting the application, are received, the applicant or his agent will be required to deposit the estimated cost of the enquiry referred to in the next rule, and the cost of survey and demarcation to be made as hereinafter provided. The amount to be so deposited must be calculated at one rupee per acre of the total area applied for. If the area is found to be greater, the sum of one rupee per acre must be paid on account of such excess area before a preliminary lease is granted.

Payments under this rule do not cover the cost of erecting permanent boundary marks under Rule 24.

In the event of the applicant withdrawing his application before any enquiry has been made under Rule 10, or in the event of its being found that the land has been previously applied for, the applicant shall be entitled to a refund of the survey fee paid

by him; but in the latter case (*i.e.*, of the land having been previously applied for) an enquiry fee at the rate of one anna per acre is to be deducted from the survey fee deposited, and the balance is to be returned.

If the cost of survey is not paid within one month of demand, the application may be struck off.

10. On receipt of the sum payable under the preceding rule, and of an agreement signed by the applicant, or by his authorized agent, to pay such further sum as may be required for the purposes above mentioned, the Deputy Commissioner will record an order appointing a tahsildar or other officer to visit the land and to make full and detailed enquiries into its condition and circumstances.

11. The general object of such enquiry shall be to ascertain whether or not the land applied for can be granted under the rules in force; but the Deputy Commissioner may instruct the officer making the enquiry to furnish him with such other specific and detailed information as may seem to him to be necessary.

12. On completion of this enquiry, the officer making it will record the result thereof, and submit a report for the orders of the Deputy Commissioner. If the Deputy Commissioner, after considering the report, and after calling for such further explanations, oral or written, as he may deem necessary, shall be of opinion that the land applied for cannot be granted under the rules, and should not therefore be surveyed, he will record an order to that effect. An appeal will lie from such order to the Commissioner of the Division, if preferred within 30 days from the date of the order.

13. If the Deputy Commissioner decides that the land applied for can be granted under the rules, and should therefore be surveyed, he will record an order to that effect.

14. The Deputy Commissioner shall at once send a copy of any order passed under Rule 13 to the Conservator of Forests, in order that an estimate may be made by the Forest Department of the value of any forest trees standing on the land. The Conservator of Forests will depute an officer to examine the land and make a detailed report, a copy of which will be allowed to the

applicant, suggesting the average rate per acre at which payment should be made for such trees. Such officer, in valuing the timber, shall have regard to its present market value on the spot, and to the local circumstances of the case, the accessibility of the grant, and the prospect of markets for timber becoming available during the currency of the lease. The Conservator will carefully examine the report, and forward it to the Deputy Commissioner with such remarks and alterations as he may think necessary. If the Deputy Commissioner, on receipt of the Conservator's decision, sees reason to object to the proposed rate per acre, he may refer the matter to the Commissioner, who shall take the orders of the Board of Revenue and of Government on any point on which he and the Conservator may eventually differ.

15. If the Deputy Commissioner finds the land, or any part of it, in the occupation of any person or persons, or of any village community, he will submit a full report of the circumstances for the orders of the Commissioner, stating in detail how he proposes to deal with such prior occupants, and, if it is proposed to remove them, the compensation, if any, which the applicant undertakes to pay to such persons. If the Deputy Commissioner declines to propose the removal of such occupants, an appeal shall lie to the Commissioner within thirty days after the record of an order by the Deputy Commissioner declining to propose the removal. The Commissioner will report his orders in all such cases for the information of the Board of Revenue.

16. If any claim or objection be preferred under Act XXIII of 1863, the Deputy Commissioner will proceed to dispose of the same in accordance with the provisions of that Act.

17. The officer who made the enquiry provided for by Rules 10 to 12 will, on receipt of an order to that effect from the Deputy Commissioner, proceed to point out to the surveyor the boundaries of the land applied for, and such prominent features in it as may be useful for the purposes of the survey, and which should, in his opinion, be entered in the preliminary lease as hereinafter provided. The boundaries and other features above mentioned should be clearly marked and defined by the officer in presence of the surveyor, and the latter should be furnished with a list of them signed by the said officer.

18. The surveyor will then proceed to make the survey and put up such temporary boundary marks as are necessary for that purpose. He must prepare a map showing—

(*a*) All natural features of the country lying within the boundaries as fixed by the officer who made the enquiry under Rules 10 to 12, *e.g.*, bils, streams, forest clumps, &c.

(*b*) Such features of the country lying outside the boundary of the land to be surveyed as may serve to identify the latter and connect it with the revenue survey or other existing map.

(*c*) The total area within the boundaries after deductions of areas for roads or other Government reserves, jots, &c., and the net area of the grant.

(*d*) Points at which permanent or other marks should be erected by the lessee.

The surveyor is bound to bring to the notice of the Deputy Commissioner any fact which may come to his knowledge in the course of the survey, rendering it advisable that the land he is surveying should not be granted under these rules. He is particularly bound to bring to notice any need for public roads across the lands he surveys, and if the Deputy Commissioner concurs with the surveyor in this matter, the road or roads should be marked off on the ground and on the map, and the area to be occupied thereby should be deducted from the rent-paying area of the grant.

19. The map should ordinarily be on a scale of 16 inches to the mile. If possible, the surveyor's field-book should be copied at the back of it. If not, a copy of the field-book should be attached to or accompany the map. If the map be made originally in the vernacular, the Deputy Commissioner will cause it to be translated into English.

20. On the map being completed, it must be checked by an officer appointed by the Deputy Commissioner. If found to be incorrect, it will be amended by the surveyor in conjunction with the officer above mentioned. If found to be correct, it will be laid before the Deputy Commissioner with the report of the

officer who made the preliminary enquiry under Rules 10 to 12, and with all other papers connected with the case.

21. The Deputy Commissioner will then proceed to consider the application. A date for this purpose must be previously fixed by him, and due notice of it given to the applicant or to his authorized agent.

22. The Deputy Commissioner shall have power to reject an application at any stage of the proceedings under the rules, if he sees reason to do so, refunding in such case to the applicant the deposit made by him on account of survey, minus such an amount as it may seem to the Deputy Commissioner fair to retain in consideration of the expenses incurred. If, however, the application is rejected for a reason which could not reasonably be anticipated under these rules, no portion of the deposit money shall be retained. He is authorized to reject an application when he does not consider that there is a *bonâ fide* intention on the part of the applicant to cultivate in tea the land applied for, or when it appears desirable to reserve the land for cultivation other than tea, or to preserve any forest standing on it. An appeal against every such order of rejection shall lie to the Commissioner of the Division, if preferred within 30 days of the date of the order.

23. If the Deputy Commissioner grant the application, he will without delay grant the applicant a lease in Form H of Appendix II, and call upon him to execute a counterpart thereof, which must be registered, and to pay for forest trees the sum assessed under Rule 14. Payment for these may be made by instalments with the sanction of the Board of Revenue, which will only be given when the Board are fully satisfied of the good faith and solvency of the applicant. In such case the dates and amounts of the instalments shall be endorsed upon the lease, and the lessee must covenant that, in the event of his throwing up his lease, all outstanding instalments shall be forthwith recoverable from him under the Public Demands Recovery Act, whether the timber on the grant has been cut by him or not; but he shall have no further right to fell or remove timber from the grant.

24. When granting the lease, the Deputy Commissioner shall also direct the lessee to mark out the land leased, within three months of the granting of the lease, by a continuous trench, or by

clearing the jungle for a breadth of at least twelve feet along the boundaries, or in such other manner as the Deputy Commissioner may direct, and by erecting boundary marks at the points indicated on the map.

These boundary marks may be of masonry, or of stone, or hollow iron telegraph posts filled with clay or shingle, as the Deputy Commissioner may direct; and he will decide on their shape and dimensions.

25. On the expiry of the three months, the surveyor shall test the correctness of the boundary lines, and ascertain if the boundary marks have been erected and in their proper places, and report the result to the Deputy Commissioner, at the same time pointing out to the lessee or his representative, by written notice, any mistakes or omissions that may be found. If the mistakes or omissions are not rectified or supplied by the lessee or his representative within 60 days of the receipt of such notice, the lessee or his representative shall be liable to a fine, not exceeding Rs. 50 per day, from the date of the expiry of such notice till the requirements of the notice have been complied with. If at the expiration of 30 more days the mistakes and omissions are not rectified, the lessee's rights in the land will be liable to forfeiture.

26. If upon any inspection being made it shall be found that owing to the neglect of the grantee the boundary lines and boundary marks of his grant have either never been cleared and erected in accordance with instructions received by him, or have been allowed to fall out of repair or become covered with jungle in such a manner that, without a resurvey of the entire boundary line, the exact position of such boundary marks or lines cannot be ascertained, the Deputy Commissioner may direct that such resurvey be made, and may recover from the grantee such sum not exceeding Re. 1·8 per acre of grant as may suffice to defray the cost of such resurvey. All such sums shall be recoverable under the Public Demands Recovery Act as aforesaid.

27. Fines, cost of notices served, of clearing boundaries, of erecting or repairing boundary marks, or any other money that may become due from lessees to Government, shall be deemed to be a demand under the Bengal Council Act VII of 1880, or any

other law for the recovery of public demands that may be in force at the time, and shall be recoverable as such.

28. Whenever, after receipt of an application, as provided for in Rule 3, and after making such enquiries as he may deem necessary, the Deputy Commissioner shall be of opinion that there is no *primâ facie* objection whatever to the grant under the rules of the land applied for, he may put the applicant in preliminary and provisional possession of any area not exceeding one-eighth of the estimated area of the land applied for, with the object of enabling the applicant to make preparations for commencing cultivation and getting the land in order: provided that the applicant, before obtaining such preliminary possession, shall have cleared the boundaries and erected such temporary boundary marks round the whole of the area applied for as the Deputy Commissioner may direct, and that the amount of all estimated charges incurred in connection with such preliminary occupation shall have been deposited by the applicant: provided further that the applicant shall engage in writing to pay the cost of any trees felled at such rate as may be determined by the Forest Department after inspection of the land under Rule 14: and provided further that the applicant shall take on himself all risk of loss occasioned by other claims being preferred to the land, or by his application being eventually rejected, or from any other cause whatsoever. Such preliminary and provisional possession is not to be regarded as fixing the date of entry upon the grant.

29. The order for, and conditions of, such preliminary occupation shall be in Form I of Appendix II, and shall be addressed to the tahsildar, or other officer appointed by the Deputy Commissioner. A copy of the order shall be delivered to the applicant at the time of giving preliminary possession by the officer who gives it, the officer signing and dating it then and there. The original order addressed to the tahsildar, or other officer, shall be signed by the applicant on the date he receives possession in acknowledgment thereof, and the tahsildar or other officer shall forward such original order, with his report written on the back of it, to the Deputy Commissioner for record in his office.

30. If any transfer of an application for land is desired before the grant of the preliminary lease, and if such a transfer is allowed,* it must be registered within 21 days of the issue of the order allowing the transfer, or within 3 months if the deed be executed out of India, and a registration fee of two annas an acre must be paid.

31. If after the survey an applicant shall fail to comply with any request of the Deputy Commissioner made in accordance with the rules, or fail to deposit any sums of money for which the applicant is liable under them within two months, the application may be struck off.

32. Grantees are not permitted to club or amalgamate their grants otherwise than by transfers duly registered, as provided for in the preliminary lease. Any unauthorized amalgamation will subject the holders of the grants in question to forfeiture of all rights in the lands so amalgamated.†

33. The lessee shall maintain the boundaries of the grant clear of jungle, and all the boundary marks in good repair. Where roads (kept clear of jungle) or streams do not form the boundaries, the lessee shall clear the boundaries of jungle at least once a year not later than the end of February in each year.

34. The Deputy Commissioner should occasionally himself inspect or cause to be inspected the boundary lines and permanent marks referred to in Rules 24 to 26, and should he find any out of order, shall by letter instruct the lessee or his representative to place the same in order, and failing his doing so within 30 days of the receipt of the said letter, shall cause the same to be put in order, and shall recover from the lessee or his representative the cost of doing so, if need be, under the Public Demands Recovery Act.

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* No transfer will be allowed, for instance, when the proposed transferree already holds a Tea Lease Grant, 15 per cent. the area of which does not yet contain growing tea plants.

† The following is an abstract of a ruling by Government in regard to grants held by a company in Jalpaiguri. No extension of time can be allowed for clearance of requisite percentage of area. Government cannot permit companies or individuals to take up under the rules large quantities of lands in separate blocks simply to hold until it suits them to cultivate or sell at a profit. When blocks are a mile or two apart, they are distinct holdings and credit cannot be given in one grant for cultivation carried on in other grants. [Board's Waste Land Proceedings, 12th March 1881, No. 123, Collection 9, File 118.]

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35. If the lessee is at any time found, by survey or otherwise, to be in possession of land in excess of the acreage for which he has paid rent, he shall pay rent, at the rates payable by him for the grant itself, for such excess land, whether it be within or without the boundaries described in the lease or map, from one year after the date he received possession (preliminary or otherwise) of the grant, or any portion of it, unless it is established to the satisfaction of the Deputy Commissioner that no possession of the excess land was taken until after the grant of the renewed lease, in which case rent shall be payable from the date of the expiration of the preliminary lease: provided that such unauthorized occupation of excess land, and payment of rent for it, shall give the trespasser no right to continued occupation, and the Deputy Commissioner shall be entitled, if he thinks fit to do so, to recover possession of the excess lands.

PART II.—*Terms and conditions of renewed leases of lands for tea cultivation.*

SUBJECT to any general or special orders of Government, the rent to be paid on the renewal of the lease for a term of 30 years shall be fixed by the Board of Revenue on the report of the Deputy Commissioner on each occasion of renewal, but shall not exceed the rate* of rent per acre paid in the neighbourhood at the time of renewal for the highest class of lands under ordinary cultivation.

* The rates per acre paid at present in the Western Duars of Jalpaiguri are as follows:—

DESCRIPTION OF SOIL.	In Ambari, Falakata, Changmari, Moraghat, and North Mynaguri.	In Lakhipur and West Madari.	In East Madari and Chukwakati.
1	2	3	4
	RS. A. P.	RS. A. P.	RS. A. P.
Bastu and bamboo... ..	2 0 0	1 12 0	1 8 0
Rupit	1 8 0	1 4 0	1 2 0
Faringhatty...	1 2 0	0 12 0	0 9 0
Waste	0 3 0	0 3 0	0 3 0

Provided that in no case shall the total rent payable under the renewed lease be less than twelve annas an acre on the entire area of the land leased.

If at any future time the administration of the tracts under tea cultivation should entail on the State any considerable increase of expenditure, it will be competent to the Government, with the sanction of the Legislature, to impose such special taxation as may be deemed necessary, either by raising the rent or in some other mode, but under no other circumstances will the rent, which has been fixed for a term of years on the principle above enunciated, be raised during the currency of such term.

Lands actually planted with tea in the Duars will, for the present, be assessed at the rate fixed for rupit land in the pargana wherein they lie. Waste lands will be assessed at six annas an acre in all parganas, and the rest of the lands in each grant will pay the pargana rate of bastu, bamboo, rupit, and farmghatty, according to the area of the land answering to each of these descriptions that may be found in the grant.

In the case of the tract of Daling transferred to the Jalpaiguri district by Government notification dated 9th January 1882, the rates to be imposed will, for the present, be those paid for similar lands in the adjoining pargana of the Duars on the principle just stated, waste lands paying six annas an acre.

The rate to be charged for the present in the case of lands in the Darjeeling Hills is a single uniform rate of one rupee an acre for all lands in the grant.

2. The title conveyed by the renewed lease shall be heritable and transferable: provided that the prior sanction of the Commissioner of the Division be procured to the transfer of any portion of the grant less than the whole, and that no transfer shall be valid as against Government, but shall, on the contrary, be equivalent to a surrender of the lease, unless notification of the transfer shall have been given by the transferee to the Deputy Commissioner.

3. In other respects the conditions of the renewed lease will be the same as those of clauses 4, 5, 7, 8, 9, 11, 12, 13, and 22 of the preliminary lease.

Vide Form J.

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2. *Substitute* the following forms H, I, and J for the corresponding forms in Appendix II, pages 45 to 50 of the Manual:—

FORM H.

FORM OF PRELIMINARY LEASES OF LANDS FOR TEA CULTIVATION IN THE DISTRICTS OF JALPAIGURI AND DARJEELING.

Preliminary Lease of Land in granted by the Deputy Commissioner of to (name) of (address)

1. The lands covered by this lease are situated within the boundaries shown by the red lines in map No. , dated , and attached to this lease. The lands may be described as being bounded as follows:—

North—
East—
South—
West—

Their area is more or less acres, and they are situated in the parganas and tahsils detailed in the margin.

2. This lease shall be for a period of five years from the commencement of the official year next following the official year of actual entry; and the rights conveyed by it are heritable and also transferable: provided (*a*) that the entire grant, and not a portion of it, be transferred; (*b*) that the clearance conditions are duly observed by the transferrer and transferee, respectively; and (*c*) that the transfer is registered in the Deputy Commissioner's office. If any transfer* of the rights conveyed by this lease is made otherwise than in accordance with the foregoing provisions and the rules,† all rights on the land leased shall be liable to be forfeited to Government.

* NOTE.—A shareholder in a registered Joint-Stock Company may transfer his shares, or any part of them, without registering the transfer. A partner in any other form of company or association may transfer his interest, or any part of it, but in that case the transfer must be registered in accordance with this rule.

† For instance, a transfer to the holder of a tea lease for another grant of 800 acres, 15 per cent. of which is not under tea plants, would be a violation of Rules 7 and 8.

3. The rent to be paid shall be as follows:—

Year of entry (*i.e.*, from actual date of entry to 31st March following)	...	*Nil.*
1*st* full year (from 1st April following date of entry)	...	*Nil.*
2*nd* year	...	3 annas per acre.
3*rd* „	...	6 „ „
4*th* „	...	9 „ „
5*th* „	...	12 „ „

In Jalpaiguri.

The rent shall be paid to the tahsildar of or other officer appointed by Government in the following instalments:—

1st September	...	One-half.
1st March	...	„

In Darjeeling.

The rent shall be paid to the Deputy Commissioner in the following instalments:—

On or before 20th July	...	One-half.
„ „ 12th January	...	„

4. The lessee shall either himself reside on or near to the lands covered by this lease, or he shall appoint a manager or agent who shall reside on or near to such lands, and who shall be provided with full legal power to act on behalf of the principal in all matters arising out of or concerning the lands covered by the lease.

5. The lessee binds himself to conform to all the provisions of the rules for the grant of tea leases under which this lease is granted.

6. Five per cent. of the area of the land leased shall be cleared by the end of the second year after the grant of this lease, and ten per cent. by the end of the third year.

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7. Any land covered by the lease, which may at any time be required for a public purpose, may be taken up by Government free of cost on a reduction being made in the rent payable under the lease proportionate to the area taken by Government for the class of land taken. But the value of any improvements or property thereon shall be paid to the lessee, and shall be assessed under the provision of the law in force for the time being for the acquisition of land for public purposes.

8. All rights to minerals or quarries of all kinds are reserved to Government, together with such rights-of-way and other reasonable facilities as may be requisite for working, getting, and carrying away such minerals.

9. No right of fishery, and no right to dam up or otherwise obstruct the passage of any stream, is given by this lease. A public right-of-way over twenty yards on either bank of every stream, however much the bank may shift by action of the stream or otherwise, available at any time of the year for local boat traffic, is reserved.

Public access shall be allowed at all times to any springs of water on the lands leased, whenever such access is, in the opinion of the Deputy Commissioner, necessary for the convenient supply of good water to persons residing in the vicinity; and the lessee is bound not to injure the springs, or allow others to do so.

10. Standing timber must be paid for at the average rate per acre intimated to the lessees by the Deputy Commissioner before possession is given under this lease, unless, with the sanction of the Board of Revenue, payment by instalments has been allowed. In the latter case, payment must be made according to the schedule of instalments endorsed upon the lease. In the event of the lessee throwing up the lease while any instalments due to Government on account of timber are unpaid, the lessee hereby agrees that all such instalments shall forthwith become due and be recoverable from him under the Public Demands Recovery Act, whether all the timber on the grant has been cut by him or not; but he shall have no right of any kind over any timber on the grant, cut or uncut, after the date of his so throwing up the lease.

11. Whenever on an inspection being made the boundary lines and marks referred to in Rules 24 to 26 are found to be out of order, the lessee shall be bound to put them in order at his own expense on receipt of a requisition to that effect from the Deputy Commissioner. Should the lessee fail to do so within 30 days from the receipt of the requisition, the Deputy Commissioner shall cause it to be done, and if the lessee fails to pay, the Deputy Commissioner shall be entitled to recover from the lessee, under the Public Demands Recovery Act, all costs incurred in doing so.

12. If upon any inspection being made it shall be found that owing to the neglect of the grantee the boundary lines and boundary marks of his grant have either never been cleared and erected in accordance with instructions received by him, or have been allowed to fall out of repair or become covered with jungle in such a manner that without a resurvey of the entire boundary line the exact position of such boundary marks or lines cannot be ascertained, the Deputy Commissioner may direct that such resurvey be made, and may recover from the grantee such sum not exceeding Re. 1-8 per acre of grant as may suffice to defray the cost of such resurvey. All such sums shall be recoverable under the Public Demands Recovery Act as aforesaid.

13. The lessee shall be bound to furnish the Deputy Commissioner with information as to the births and deaths of residents in his tea garden, and as to progress and outturn thereof, in such form as may be approved by Government.

14. In the event of the provisions of the Chaukidari Act [VI (B.C.) of 1870, as modified by Act I (B.C.) of 1871, Act I (B.C.) of 1886, and Act I (B.C.) of 1892] being introduced by order of the Local Government in any tea garden, the lessee shall be bound to furnish proper and fit accommodation for the residence of such chaukidar or chaukidars as it may be found necessary to appoint in each garden to carry out the duties imposed under the Act. The lessee shall also be bound to see that the said chaukidar (or chaukidars) receives his pay punctually in accordance with the provisions of the Act.

15. Within one month after the expiration of the second and third year of the lease, the lessee or his representative shall report

and certify to the Deputy Commissioner the area actually brought under cultivation and planted with tea.

16. The Deputy Commissioner, or any officer appointed by him, may at any time enter on, inspect, and measure the area under cultivation, with a view to ascertain the correctness of the report submitted by the lessee or his representative.

17. If it be found either on a consideration of the lessee's report or on inspection that a correct report has not been submitted by the lessee or his representative, as required by clause 15, and that 5 or 10 per cent. of the area, as the case may be, according to the report dealt with, has not been actually planted with tea, the land may be resumed.

18. If the lessee or his representative fail to submit the report required by clause 15 within the specified period, he shall be liable to a fine not exceeding Rs. 50 per day until such report shall have been submitted. The amount of such fine shall not exceed fifteen hundred rupees. The Deputy Commissioner may, in such cases of failure, depute a surveyor to inspect and measure the area under cultivation, either immediately after the expiration of the one month allowed to the lessee for the submission of the report, or after the maximum amount of fine shall have been reached. The expenses of such inspection and measurement shall be paid by the lessee or his representative. The fine and expenses mentioned in this paragraph shall be recovered, if need be, under the provisions of the Public Demands Recovery Act. If on such inspection and measurement being made it is found that the requisite percentage has not been planted with tea, the land may be resumed, or such penalty inflicted as the Local Government may think fit.

19. After the expiration of the fifth year, the Deputy Commissioner, or any officer appointed by him, shall enter on, inspect, and make a detailed survey of the whole grant for the purpose of resettlement. The lessee may at any time demand that an inspection and measurement be made of the area cleared and under cultivation. The expenses of any such inspections and measurements as are made before the due date on demand of the lessee (but of no others) shall be paid by the lessee as rent due. If on any inspection being made during the term of this lease, or if on

the first inspection being made after the expiration of such term it is found that 15 per cent. of the total area held under the lease has been brought under cultivation by means of good husbandry, and actually bear tea plants, the lessee shall be entitled to the renewal of the lease for a further period of 30 years, and to renewals for similar periods in perpetuity, subject to the rules and the terms and conditions of the renewed leases.

20. If, by the end of the fifth year after the grant of this preliminary lease, less than 15 per cent. of the total area held under it has been brought under cultivation by means of good husbandry, and less than 15 per cent. actually bear tea plants, the land may be resumed, or, on the application in writing of the lessee, he may be allowed to hold on from year to year as a tenant-at-will for three more years or such less period of time as the Commissioner, with the sanction of the Board, may determine, on agreeing to pay rent for such terms at the same rates for which he would have been liable if he had complied with the condition about bringing 15 per cent. under tea cultivation. On the application of the lessee an inspection and measurement shall be made as soon as convenient after the expiration of any one of the three years, and the Deputy Commissioner may make such inspection and measurement of his own accord after the expiration of the third year. If after any such inspection and measurement it is found that 15 per cent. of the area bears tea plants, a renewed lease shall be granted on the terms that would have been in force if the condition had been complied with by the end of the fifth year. At the expiration of three years, all rights in the lands leased will lapse to Government if 15 per cent. of the area does not then bear tea plants. The cost of all inspections and measurements made during the three years' grace shall be paid by the lessee.

21. All expenses connected with inspections and measurements, for which the lessee is liable under these rules, shall be recoverable under the Public Demands Recovery Act.

22. The rights and privileges conveyed by this lease, and by any renewed lease granted in accordance with its provisions, shall be liable to be forfeited on failure of the lessee to comply with any condition thereof.

FORM I.

FORM OF ORDER GRANTING PRELIMINARY OCCUPATION UNDER RULE 28.

To the Tahsildar of

WHEREAS of and (name) of (residence) propose to enter into an agreement in regard to certain land (situated at or near the spot herein described) for the purpose of cultivating tea, and whereas (name) of (residence) desires immediately to enter upon occupation of some part of the above lands for the purpose of making preparations for, and for commencing such cultivation, I do hereby authorise the said (name) of (residence) hereby to use for that purpose any lands lying within (here specify boundaries) and not exceeding 100 acres in all.

In the event of a lease being hereafter granted, the date of entry referred to in such lease shall be held to be not the date of this order, but the date of possession being given under such lease. In case of a lease being refused, no claim to compensation shall lie against the Government for any outlay incurred by (name) of (residence) on the strength of this order. No rent shall be payable for land occupied during the currency of this order, the term whereof shall expire on the 31st March next.

Occupation under this order, or after its expiry, without any express condition to the contrary, shall never be held to constitute any tenure other than a tenancy-at-will from year to year. The occupant shall keep the boundary line and marks in repair and clear of jungle. A copy of this order has been delivered to (name) with permission to enter into occupation. You will register him as in occupation of the land under the usual amalnama.

FORM J.

FORM OF RENEWED LEASES OF LANDS FOR TEA CULTIVATION IN THE DISTRICTS OF JALPAIGURI AND DARJEELING.

Renewed Lease of land in *granted*
by the Deputy Commissioner of *to*
(*name*) *of* (*address*).

1. The lands covered by this lease are situated within the boundaries shown by the red lines in map No. , dated , and attached to this lease. The lands may be described as being bounded as follows:—

North—
East—
South—
West—

Their area is more or less acres, and they are situated in the parganas and tahsils detailed in the margin.

2. This lease shall be for a period of 30 years. The rights conveyed by this lease are heritable and also transferable: provided (*a*) that the prior sanction of the Commissioner of the Division be procured to the transfer of any portion of the grant less than the whole; and (*b*) that the transfer is registered* in the Deputy Commissioner's office. If any transfer of the rights conveyed by this lease is made otherwise than in accordance with the foregoing provisions and the rules, all rights in the land leased shall be liable to be forfeited to Government. After the expiry of this renewed lease no right shall be claimed otherwise than as expressly provided for hereinafter.

3. The rent to be paid shall be as follows:—

In Jalpaiguri.

The rent shall be paid to the tahsildar of or other officer appointed by Government in the following instalments:—

1st September	...	...	One-half.
1st March	...	...	,,

* NOTE.—A shareholder in a registered Joint-Stock Company may transfer his shares, or any part of them, without registering the transfer. A partner in any other form of company or association may transfer his interest, or any part of it, but in that case the transfer must be registered in accordance with this rule.

In Darjeeling.

The rent shall be paid to the Deputy Commissioner in the following instalments:—

On or before 20th July	...	One-half.
„ „ 12th January	...	„

4. The lessee shall either himself reside on or near to the lands covered by this lease, or he shall appoint a manager or agent who shall reside on or near to such lands, and who shall be provided with full legal power to act on behalf of the principal in all matters arising out of or concerning the lands covered by the lease.

5. The lessee binds himself to conform to all the provisions of the rules for the grant of tea leases under which this lease is granted.

6. Any land covered by the lease, which may at any time be required for a public purpose, may be taken up by Government free of cost on a reduction being made in the rent payable under the lease proportionate to the area taken by Government. But the value of any improvements or property thereon shall be paid to the lessee, and shall be assessed under the provision of the law in force for the time being for the acquisition of land for public purposes.

7. All rights to minerals or quarries of all kinds are reserved to Government, together with such rights-of-way and other reasonable facilities as may be requisite for working, getting, and carrying away such minerals.

8. No right of fishery, and no right to dam up or otherwise obstruct the passage of any stream, is given by this lease. A public right-of-way over twenty yards on either bank of every stream, available at any time of the year for local boat traffic, is reserved.

Public access shall be allowed at all times to any springs of water on the lands leased, whenever, in the opinion of the Deputy Commissioner, such access is necessary for the convenient supply of good water to persons residing in the vicinity; and the lessee is bound not to injure the springs, or allow others to do so.

9. Whenever on an inspection being made the boundary lines and marks referred to in Rules 24 to 26 are found to be out of

order, the lessee shall be bound to put them in order at his own expense on receipt of a requisition to that effect from the Deputy Commissioner. Should the lessee fail to do so within 30 days from the receipt of the requisition, the Deputy Commissioner shall cause it to be done, and if the lessee fails to pay, the Deputy Commissioner shall be entitled to recover from the lessee, under the Public Demands Recovery Act, all costs incurred in doing so.

10. If upon any inspection being made it shall be found that, owing to the neglect of the grantee, the boundary lines and boundary marks of his grant have either never been cleared and erected in accordance with instructions received by him, or have been allowed to fall out of repair or become covered with jungle in such a manner that without a resurvey of the entire boundary line the exact position of such boundary marks or lines cannot be ascertained, the Deputy Commissioner may direct that such resurvey be made, and may recover from the grantee such sum not exceeding Re. 1-8 per acre of grant as may suffice to defray the cost of such resurvey. All such sums shall be recoverable under the Public Demands Recovery Act as aforesaid.

11. The lessee shall be bound to furnish the Deputy Commissioner with information as to the births and deaths of residents in his tea garden and as to progress and outturn thereof in such form as may be approved by Government.

12. In the event of the provisions of the Chaukidari Act [VI (B.C.) of 1870, as modified by Act I (B.C.) of 1871, Act I (B.C.) of 1886, and Act I (B.C.) of 1892] being introduced by the orders of the Local Government in any tea garden, the lessee shall be bound to furnish proper and fit accommodation for the residence of such chaukidar (or chaukidars) as it may be found necessary to appoint in each garden to carry out the duties imposed under the Act. The lessee shall also be bound to see that the said chaukidar (or chaukidars) receives his pay punctually in accordance with the provisions of the Act.

13. The rights and privileges conveyed by this lease, and by any renewed lease granted in accordance with its provisions, shall be liable to be forfeited on failure of the lessee to comply with any condition thereof.

Rev. Cir.
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No. 2.

The question of the amount of Court-fee properly leviable on applications for refund of landlords' fees held in deposit has been under the consideration of the Board for some time past. Some private parties have complained that the levy of a Court-fee of eight annas on every such application, however small the amount claimed may be, leads to the accumulation of these deposits in public treasuries, and have asked for the entire remission of the fee. Having regard to the fact that each claim is given a serial number in the Collectorate Register No. 25 of claims to money in deposit, that the date of institution is noted, and that a separate order is required for the disposal of the claim, the Board consider that these claims are treated as "cases"; and in Return No. VIII (Collector's business statement) they are actually shown as such. They hold, and the Government have signified their concurrence with their conclusion, that applications or claims for the refund of landlords' fees are liable to Court-fee, under both clauses (*a*) and (*b*) of Article I of Schedule II of the Court-fees' Act, of one anna when the amount claimed is less than Rs. 50, and of eight annas in other cases. When, however, the amount claimed does not exceed Rs. 25, and the application is made within three months of the date of the deposit, under Government of India's Notification No. 849, dated the 16th February 1883, published on page 122 of the *Gazette of India* of the 17th idem, no Court-fee is required.

No. 3.

Circular Order No. 3 of January 1894 having been found to be defective in some respects, the following revised circular is substituted in its place:—

"It has been found that the space at present provided in column (4) of the form of General Register A, and in column (5) of the form of General Register D, prescribed under the Land Registration Act, VII (B.C.) of 1876, tends greatly to increase the number of volumes of these registers, and consequently to affect the sufficiency of the accommodation in record-rooms.

"To remedy this the Board think that the best plan would be, after the requisite entries have been made in columns 1, 2, 3, 5, 6, and 7 of Register A, and columns 1, 2, 3, and 4 of Register D, to draw a line across the column under each of such entries and devote all the space under such line—

(i) in Register A, to the entry of the names and addresses of proprietors, and character and extent of interest;

(ii) in Register D, to the entry of the names of proprietors, managers, and mortgagees of the estate, with the character and extent of the interest of each proprietor, manager, and mortgagee.

"The right half of the page in Register D should be left for mutations, that is, column 6 should overflow over that half of the page.

"The Board direct that this plan should be followed in future."

E. V. Westmacott, Esq.

No. 4.

Condition IX (old No. XI) of the license for the sale of outstill liquor in form No. 57 (old No. 25), given in Appendix A on pages 260 to 263 of the Excise Manual, shall be omitted, and the conditions that follow shall be renumbered.

No. 5.

The following rule shall be inserted as rule 34A, section II, page 34 of the Board's Salt Manual:—

Every wholesale rowanadar issuing retail rowanas must endorse the number and date of every such retail rowana on his wholesale rowana, specifying the quantity sold under each such retail rowana.

F. D'C.—Reg. I721J—700—6-7-94.

JUNE 1894.

THE HON'BLE C. C. STEVENS.

No. 6.

IN continuation of Circular Order No. 10 of May 1894, the following additions and alterations are made in Appendix B (Provincial budget estimate of receipts), prescribed by rule 7, section II of the Rules under the Government Management of Private Estates Act, X of 1892, issued with Circular Order No. 6 of January 1894:—

(*a*) After the words "Government management of Private Estates" in the major heading *add* the word "under."

(*b*) After the words "General Rate" in column 1, heading VI, "Provincial Rates," *add* the words "for management." From the same column *strike out* the heading "Audit rate," and under heading "XXV—Miscellaneous," *add* the following:—

"Recoveries for the audit of accounts of Private Estates under Act X of 1892."

(*c*) After the words "General rate" in column 3 of the table on the reverse side of the budget, giving particulars of each estate, *add* the words "for management," and from column 4 of the same table *strike out* the words "audit rate" and *insert* the words "Recoveries for the audit of accounts of Private Estates under Act X of 1892.".

No. 7.

To clause (2), rule 7A, inserted in section V, Chapter X, page 191 of the Board's Rules, 1888, by the Board's circular order No. 11 of September 1893, *add* the following:—

"Under section 7 of Act VII (B.C.) of 1868 a similar notice should be posted at the Subdivisional cutchery within the jurisdiction, of which the estate to which such notice refers, or some portion thereof, is situate, a separate fee of annas 12 being charged for it."

Rev. Cir.

June 1894.

No. 8.

The marginally-noted correspondence regarding the meaning of the term "prevailing rate" used in section 30 (*a*) of the Bengal Tenancy Act, VIII of 1885, is circulated for the information and guidance of all officers employed on settlement work.

Board's letter No. 650A , dated 16th May 1894, to Government, with enclosures.
Government Order No 127T.R., dated 6th June 1894.

No. 650A., dated Calcutta, the 16th May 1894.

From—M. Finucane, Esq., Offg. Secretary to the Board of Revenue, L. P.,

To—The Secretary to the Govt. of Bengal, Revenue Dept.

I am directed to submit, for the information of Government, a copy of the marginally-noted correspondence regarding the meaning of the term "prevailing rate" used in section 30 (*a*) of the Bengal Tenancy Act, and to say that the correspondence has been forwarded to the Director of Land Records for his guidance.

Bengal Tenancy Act.

The Hon'ble C. C Stevens.

Board's No. 12A., dated 2nd April 1894, to Superintendent and Remembrancer of Legal Affairs.
Legal Remembrancer's No. 146, dated 2nd May 1894, to Board, with enclosure, being the opinion of the Hon'ble the Advocate-General.

2 The Board agree with the Advocate-General.

No. 12A., dated Calcutta, the 2nd April 1894.

From—C. W. Bolton, Esq., Secretary to the Board of Revenue, Lower Provinces,

To—The Superintendent and Remembrancer of Legal Affairs.

I am directed by the Board to request that you will be good enough to favour them with your opinion, and also obtain the opinion of the Advocate-General, on the meaning of the term "prevailing rate" used in section 30 (*a*) of the Bengal Tenancy Act.

The Hon'ble C. C. Stevens

2. The Board are disposed to agree with the view that a "prevailing rate" is a rate that prevails, that is, a rate paid by the majority of the raiyats of a village for land of the same class (*vide* notes on pages 81 and 82 of Messrs. Finucane and Rampini's Bengal Tenancy Act, second edition). An absolutely uniform rate is perhaps not indispensable, and a number of rates varying

by fractions of an anna might perhaps be treated as one rate. Possibly also it might be held that payment of the rate by an absolute majority of the tenants is not essential, and that payment by a large proportion of the tenants, or for a large proportion of the aggregate area of lands of the same description, would suffice to make the rate a "prevailing rate."

3. On the other hand, it has been urged that the definition of a prevailing rate as the rate paid by a majority of tenants would render it impossible, over by far the greater part of Bengal, either for a landlord to obtain through a Munsif's Court any enhancement of rents under section 30 (*a*) of the Bengal Tenancy Act, or for a Revenue Officer engaged in settlement of land revenue under section 101 (2) (*d*) and section 104 (2), to enhance even manifestly low rents on the ground of their being below the prevailing rate. Thus it has been stated by the Settlement Officer of Chittagong that there is no prevailing rate of rents in any village in the Chittagong district; and it follows, therefore, that no enhancement of rents can be made on the ground of their being below the prevailing rate. It is contended that this view is inequitable to the landlords and to Government, and that it was not intended by the framers of the Act. It is urged that where one actually preponderating or uniform rate does not exist in a village, the prevailing rate should be held to be that rate about which the majority of rates hover. It is maintained that such a rate can always be discovered by a Revenue officer having before him a complete rent-roll of the village; and it is suggested that for practical working purposes in operations connected with the settlement of the land revenue, and subject to the understanding that full weight must be given to all legal evidence tendered by parties, the Revenue Officers may take as the prevailing rate "the lowest rate in the descending scale of rates, which, taken with all lesser rates, includes the greater portion of the lands of a particular class." The Board would illustrate the definition thus:—If the rates paid for a particular class of land in a village with an aggregate area of 200 acres are Re. 1-8 for 10 acres, Re. 1-6 for 20 acres, Re. 1-4 for 30 acres, Re. 1-2 for 40 acres, Re. 1-1 for 40 acres, Re. 1 for 30 acres, annas 15 for 20 acres, and annas 14 for 10 acres, and the greater portion of the lands is,

therefore, held at the rates from Re. 1-2 downwards, the Settlement Officer may safely take the prevailing rate as Re. 1-2. It is urged that if, in a village containing 200 acres of land of this class, an enhancement of rent of 99 acres, paying less than Re. 1-2 an acre, could be lawfully given under the first theory of the prevailing rate on the ground that 101 acres pay rent at exactly Re. 1-2, it is inequitable, when 101 acres pay rent at many rates varying from Re. 1-2 upwards, to refuse to permit any enhancement of the rent of a holding contained in the 99 acres paying less than Re. 1-2.

No. 146, dated Calcutta, the 2nd May 1894.

From—T. T. ALLEN, ESQ., Superintendent and Remembrancer of Legal Affairs,

To—The Secretary to the Board of Revenue, Lower Provinces.

IN reply to your No. 12A, of the 2nd ultimo, I have the honour to send, as requested, a copy of the Advocate-General's opinion on the question asked. For myself I should say that an *á priori* definition of "prevailing rate" is better avoided. In each particular village the man on the spot conducting enquiries ought to be able to ascertain it just as, on any particular day, one may discover the "prevailing rate" for fish in Billingsgate market. The rate which covers the rent of a majority of holdings of the class, though many of them may be actually liable to a higher rate, will clearly be a "prevailing rate."

OPINION.

I AM of opinion that the meaning of the term "prevailing rate" used in section 30 (*a*) of the Bengal Tenancy Act is the rate paid by so large a majority of the same class of tenants for adjacent lands with similar advantages, as would justify one to hold the rate claimed to be the "prevailing rate" (see 15 W. R., 2). In my opinion, therefore, the rate must be a uniform rate, and the payment of such rate must be by an absolute majority of the tenants (see also 9 W. R., 83).

G. C. PAUL,

The 30th April 1894. *Advocate-General.*

No. 127T.R., dated Darjeeling, the 6th June 1894.

From—C. E. BUCKLAND, Esq., Secretary to the Government of Bengal, Revenue Department.

To—The Secretary to the Board of Revenue, Land Revenue Department.

I AM directed to acknowledge the receipt of your letter No. 650A., dated the 16th May 1894, submitting, for information, the opinions of the Law Officers of Government regarding the meaning of the term "prevailing rate" used in section 30 (*a*) of the Bengal Tenancy Act, VIII of 1885, and in reply to convey the following observations.

2. The Lieutenant-Governor regards the opinions of the Legal Remembrancer and the Hon'ble the Advocate-General as very useful, especially that of the former, with which it does not appear that the Advocate-General materially disagrees. The illustration given by the Board in paragraph 3 of their letter No. 12A., dated the 2nd April 1894, to the address of the Superintendent and Remembrancer of Legal Affairs, is an excellent one as explaining the case. It supposes that in a homogeneous block of 200 acres, being "land of a similar description and with similar advantages in the same village" (section 30, Bengal Tenancy Act)—

10	acres	pay at the	rate of	Re. 1-8.
20		ditto	ditto	„ 1-6.
30		ditto	ditto	„ 1-4.
40		ditto	ditto	„ 1-2.
40		ditto	ditto	„ 1-1.
140	acres.			
30	acres	pay at the	rate of	Re. 1-0.
20		ditto	ditto	„ 0-15.
10		ditto	ditto	„ 0-14.
60	acres.			
200	acres.			

Here the majority of acres, *i.e.*, 140 acres, pay at the rate of Re. 1-1 and upwards, and according to Mr. Allen's opinion the rate of Re. 1-1 may be taken as the prevailing rate, and it would be lawful to enhance the remaining 60 acres up to that rate. This conclusion agrees with the opinion expressed by the Hon'ble Mr. G. Evans in the Debate in the Supreme Council, 6th March 1885, printed on pages 522-23 of the Government of India's Selections from papers relating to the Tenancy Act, quoted also in Messrs. Rampini and Finucane's Edition of the Bengal Tenancy Act, page 82 : " Say there are two rates, one of Rs. 5 and one of Rs. 2 ; merely to strike an average will not be in compliance either with this Act or the old law. But I do think the class of judgments I have more than once referred to, in which the Judge says—'This man is found to be holding at Re. 1 ; the claim is to have his rent enhanced up to Rs. 2 —on the ground of the prevailing rate, and there is a great deal of contradictory evidence as to what the prevailing rate is ; I doubt the evidence which makes it out to be Rs. 2, but I find that except in isolated cases land of this description is never held under Re. 1-8. Therefore I shall be safe in finding that the prevailing rate is not less than Re. 1-8,'—that is the sort of way in which the Courts have frequently given judgments in regard to these matters upon discrepant evidence. And I think rightly so." This is the explanation which was accepted by the Legislative Council when considering this section of the Bill, and Sir S. C. Bayley in accepting it deliberately rejected the opposite view that the prevailing rate must be a uniform rate, and that if, for instance, two rates, one of Rs. 4 and one of Rs. 3-8, were found, no prevailing rate could be said to exist in the village. His Honour would, however, insist on the prevailing rate being that which, including higher rates, is paid by a real and considerable majority of the acres in the block. He would not say that Re. 1-2 was the prevailing rate if only 101 acres out of 200 acres pay at that rate, or upwards. Strictly speaking, if 101 acres pay at the rate of Re. 1-2 or more, and 99 acres pay less than that amount, the requirements of the law as stated by the Legal Remembrancer would be fulfilled, but the Lieutenant-Governor would recommend that Settlement Officers should

choose a rate which is paid by a distinct and clear majority of the acres, not a bare majority.

3. I am to request that this correspondence may now be circulated to all the Settlement Officers for their information and guidance. It should at the same time be clearly explained to them that each officer who fixes fair rents is bound to exercise his own judicial independence. The question will have eventually to be settled in each district by the decisions of the Special Judge, but it is well that Settlement Officers should have prominently brought to their notice what has been said and written on the subject by those whose opinions are entitled to respect.

E. V. WESTMACOTT, ESQ.

No. 9.

WITH reference to Government Notification No. 2568S.R., dated the 24th April 1894, published at page 500, Part I of the *Calcutta Gazette* of the 25th idem, cancelling the notifications of the 6th October 1890 and 31st December 1890, on the subject of the free home-brewing of pachwai by the aboriginal tribes in the marginally-noted districts, the following portion of clause 11, section XVIII, on page 151 of the Excise Manual shall be omitted:—

Lohardaga (including Palamau). Singhbhum. Manbhum. Sub-division of Banka in the district of Bhagalpur.	Free home-brewing of pachwai for home consumption without restriction of quantity throughout the year.
Burdwan. Bankura. Birbhum. Midnapore. Murshidabad.	Ditto ditto ditto during the annual Bandhana festival only.

"and among the aboriginal tribes" in line 4 to the end of the clause.

2. The following foot-note shall be added to the above clause:—

"The Board, with the approval of Government, direct that the practice of free home-brewing of pachwai without restriction

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of quantity for domestic consumption be not interfered with among the aboriginal tribes only in the marginally-noted districts and subdivision, that it be also permitted among the aboriginal tribes inhabiting the districts of Burdwan, Bankura, Birbhum, Midnapore, and Murshidabad during the annual Bandhana festival, and that in the districts of Darjeeling and Jalpaiguri it be permitted among the hill and other aboriginal tribes up to a limit of 20 seers of undiluted pachwai.

Lohardaga.	Subdivision of Banka in the district of Bhagalpur.
Palamau.	
Singhbhum.	
Manbhum.	

"They further desire that in the aforesaid districts no one belonging to any hill or aboriginal tribe be prosecuted for home-brewing to the extent allowed above."

3. The notifications, dated the 6th October 1890 and 31st December 1890, printed on pages 335 and 336, Appendix B of the Excise Manual, and Board's Circular No. 4 of November 1890, printed on page 350, Appendix C of the Excise Manual, shall be struck out.

No. 10.

THE Board direct that the passes in forms XI, XII and 67 should be printed in triplicate.

2. The following forms shall be substituted for the forms numbered XI, XII and 67 on pages 48, 49 and 270 of the Excise Manual:—

FORM No. 67 (OLD No. A).

[SEE SECTION XVIII, CLAUSES 12 AND 13.]

Pass for possession of home-brewed Pachwai.

COUNTERFOIL.

SERIAL No.

Name of district

Registered No. of Pass

Date 189

Pass issued to
to have in possession more than 4 seers of Pachwai from 189 to 189, made at his house.
Fee paid annas.

Deputy Collector
or
Subdivisional Officer.

Dated the

NOTE.—This part will not be torn out, but will remain in the book as a check.

COPY.

SERIAL No.

Name of district

Registered No. of Pass

Date 189

of village thana
is hereby authorised to have in his possession for private consumption pachwai * seers made at his own house from to
Fee paid annas.

Deputy Collector
or
Subdivisional Officer.

Dated the

* To be filled in according to the quantity allowed.

NOTE.—This part to be torn out of the book and sent to the Collector's office by the officer granting the pass when he is not the Excise Deputy Collector at the head-quarters of the district.

PASS.

SERIAL No.

Name of district

Register No. of Pass

Date 189

of village thana
is hereby authorised to have in his possession for private consumption pachwai * seers made at his own house from to
Fee paid annas.

Deputy Collector
or
Subdivisional Officer.

Dated the

* To be filled in according to the quantity allowed.

NOTE.—This part to be torn out of the book and given to the person possessing the pachwai.

COUNTERFOIL.

Form No. XI.]

OPIUM FORM XI.

OPIUM TRANSPORT PASS.

No. ———

Current for ——— DAY .

From the ——— Collectorate

To ———

Name of consignee ———

Number of packages ——— each weighing *one* seer.

Total weight ——— seers.

Name of person in charge of consignment. ———

Date ———

PASS WRITER, Rs. paid

———

Treasurer.

Date of return of pass ———

Collector.

NOTE.—This part will not be torn out, but will remain in the book as a check.

Opium Form XI.

COPY.

OPIUM TRANSPORT PASS.

RULE 6 (1).

(*From Collector's Office to Licensed Premises.*)

No. ———

BE it known that ———

is hereby authorised by the undersigned to have in his charge for transport ——— packages of OPIUM, each weighing *one* seer, Total ——— seers, *from* the COLLECTOR'S OFFICE *to* the PREMISES of the Licensed (OPIUM, MADAK, CHANDU, or POPPY-HEADS) Vendor (or DRUGGIST) ——— at ———

This PASS is not transferable and is current for ——— DAY , and must be returned to the COLLECTOR'S OFFICE within THREE DAYS from the date of the expiration of the period of its currency.

The infringement of any of the conditions of this PASS will render the Licensee to whose PREMISES the OPIUM is passed liable to prosecution under section 9 of the Opium Act, 1878.

———

The ———189 .

Collector of ———

Received Rupees ———

PASS WRITER,

———

Treasurer.

NOTE.—When opium is transported from one district to another under this pass, this part is to be torn out of the book and sent to the Collector of the district to which it is transported.

Opium Form XI.

PASS.

OPIUM TRANSPORT PASS.

RULE 6 (1).

(*From Collector's Office to Licensed Premises*)

No. ———

BE it known that ———

is hereby authorised by the undersigned to have in his charge for transport ——— packages of OPIUM, each weighing *one* seer, Total ——— seers, *from* the COLLECTOR'S OFFICE *to* the PREMISES of the Licensed (OPIUM, MADAK, CHANDU, or POPPY-HEADS) Vendor (or DRUGGIST) ——— at ———

This PASS is not transferable and is current for ——— DAY , and must be returned to the COLLECTOR'S OFFICE within THREE DAYS from the date of the expiration of the period of its currency.

The infringement of any of the conditions of this PASS will render the Licensee to whose PREMISES the OPIUM is passed liable to prosecution under section 9 of the Opium Act, 1878.

———

The ———189 .

Collector of ———

Received Rupees ———

PASS WRITER,

———

Treasurer.

NOTE.—This part to be torn out of the book and given to the person transporting the opium.

COUNTERFOIL.

Form No. XII.]

OPIUM FORM XII.

(OPIUM, MADAK, CHANDU, OR POPPY-HEADS) TRANSPORT PASS.

No. _____

Current for _____ DAY

From _____

To _____

Names of consignee _____

Name of consignee _____

Number of packages _____, weight of each _____ mds. _____ srs. _____ chks.

Total weight _____ mds. _____ srs. _____ chks.

Name of person in charge of consignment. _____

Date _____

PASS WRITER,

_____

_____ *Collector.*

Date of return of pass _____

NOTE.—This part will not be torn out, but will remain in the book as a check.

Opium Form XII.

COPY.

(OPIUM, MADAK, CHANDU, or POPPY-HEADS.) TRANSPORT PASS.

RULE 6 (1).

(*From Licensed Premises to other Licensed Premises.*)

No. _____

BE it known that _____ is hereby authorised by the undersigned to have in his charge for transport _____ packages of (OPIUM, MADAK, CHANDU, OR POPPY-HEADS), each weighing _____ maunds _____ seers _____ chitacks, Total _____ maunds _____ seers _____ chitaks *from* the PREMISES of the Licensed (OPIUM, MADAK, CHANDU, or POPPY-HEADS) Vendor _____ at _____ *to* the PREMISES of the Licensed (OPIUM, MADAK, CHANDU, POPPY-HEADS) Vendor (or DRUGGIST) _____ at _____

This Pass is not transferable and is current for _____ DAY, and must be returned to the COLLECTOR'S OFFICE within THREE DAYS from the date of the expiration of the period of its currency.

The infringement of any of the condition of this Pass will render the Licensee to whose PREMISES the (OPIUM, MADAK, CHANDU, OR POPPY-HEADS) is passed liable to prosecution under section 9 of the Opium Act, 1878.

_____ _____

The _____ 189. *Collector of* _____

PASS WRITER,

_____

NOTE.—When Opium, Madak, Chandu, or Poppy-heads are transported from one district to another under this pass, this part is to be torn out of the book and sent to the Collector of the district to which the article is transported.

Opium Form XII.

PASS.

(OPIUM, MADAK, CHANDU, or POPPY-HEADS) TRANSPORT PASS.

RULE 6 (1).

(*From Licensed Premises to other Licensed Premises.*)

No. _____

BE it known that _____ is hereby authorised by the undersigned to have in his charge for transport _____ packages of (OPIUM, MADAK, CHANDU, OR POPPY-HEADS), each weighing _____ maunds _____ seers _____ chitaks, Total _____ maunds _____ seers _____ chitaks, *from* the PREMISES of the Licensed (OPIUM, MADAK, CHANDU, or POPPY-HEADS) Vendor _____ at _____ *to* the PREMISES of the Licensed (OPIUM, MADAK, CHANDU, POPPY-HEADS) Vendor (or DRUGGIST) _____ at _____

This Pass is not transferable and is current for _____ DAY, and must be returned to the COLLECTOR'S OFFICE within THREE DAYS from the date of the expiration of the period of its currency.

The infringement of any of the condition of this PASS will render the Licensee to whose PREMISES the (OPIUM, MADAK, CHANDU, OR POPPY-HEADS) is passed liable to prosecution under section 9 of the Opium Act, 1878.

_____ _____

The _____ 189. *Collector of* _____

PASS WRITTER,

_____

NOTE.—This part to be torn out of the book and given to the person transporting the opium, madak, chandu, or poppy-heads.

No. 11.

WITH reference to the notification of Government published with the Board's Circular Order No. 7 of May 1894, the notifications noted in the margin shall be expunged, and the following notification containing rules for regulating the weighment and removal by rail or water under bond of non-duty-paid salt from shipboard or from the Government salt golas to a warehouse, and for clearance of the salt from the warehouse, shall be inserted for Appendices G, GI, and H on pages 111 to 117 of the Salt Manual :—

Bengal Government notification dated 30th November 1888.
Bengal Government notification dated 30th November 1889.
Board's notification No. 1562B, dated 18th December 1889.

NOTIFICATION—No. 2565S.R.

The 23rd April 1894.—The following rules framed under sections 9, 105 and 130 of the Sea Customs Act, VIII of 1878, for regulating the weighment and removal by rail or water under bond of non-duty-paid salt from shipboard or from the Government Salt Golahs to a warehouse appointed or licensed under the Sea Customs Act or under Act XXI of 1887 (the Inland Bonded Warehouse Act) and for the clearance of the salt from the warehouse, having been approved by the Lieutenant-Governor are published for general information as required by section 204 :—

1. On receipt of an application under section 91, Act VIII of 1878, for the admission of salt into a warehouse appointed or licensed under the Sea Customs Act or under the Inland Bonded Warehouse Act, XXI of 1887, and after the due execution of a bond under the provisions of section 92 of the Sea Customs Act, the Collector of Customs shall make such arrangements as he may deem necessary for the proper weighment of salt during its discharge from the vessel or from the golahs for the purpose of being conveyed to the warehouse. When the salt is to be re-warehoused, it shall ordinarily be permitted to be re-warehoused under the original bond in cases where no injury is likely to occur to the revenue, but the Collector may require a fresh bond in addition to the bond under section 92.

2. The weighment of salt on shipboard shall be carried on in the presence of the Preventive Officer, subject to such charges as

may be in force and under such subsidiary arrangements as may from time to time be made by the Collector of Customs in respect of salt intended to be bonded in the Government golahs. When the salt has to be conveyed to a vessel which is not alongside the discharging vessel, a fee of one rupee per 100 maunds up to 500 maunds and two rupees for each 500 maunds or part of 500 maunds thereafter will be payable.

CONVEYANCE OF SALT BY RAIL DIRECT FROM SHIPBOARD OR FROM THE GOLAHS.

3. Delivery may be made in bulk from the Golahs or from shipboard. The salt may be discharged direct from the ship or the Golahs into the wagons, and the amount of the salt so discharged may be ascertained by passing each wagon over the railway weigh-bridge in the presence of a Preventive Officer, or it may be weighed at the discretion of the Collector of Customs. When the salt is being delivered to any one other than the owner, delivery by weigh-bridge weight shall only be allowed when both parties give their consent in writing to this method of weighment.

4. A pass in the annexed form will be granted by the Preventive Officer to the guard of the train as a protective document, on which the name of the importing vessel, and of the bonder, the quantity of salt loaded into each wagon, and the warehouse wherein it is to be deposited shall be endorsed.

5. After the salt has been loaded in the wagons, the wagons shall be closed and sealed by, or in the presence of, the Preventive Officer.

6. Immediately after the arrival of the wagons at their destination, notice shall be given by the bonder or his agent to the officer authorized by the Collector of the district or by the Collector of Customs, if there be any, to supervise the transit of the salt to the warehouse. The officer shall thereupon note the date and hour of arrival, bringing any unreasonable delay to the notice of the Collector, examine the seals, and if they are found intact, take over the pass delivered by the Preventive Officer to the Railway guard, and superintend the removal of the salt to the appointed

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warehouse, where it shall be stored in bulk without re-weighment, unless the bonder or his agent shall desire re-weighment, in which case it shall be made at his expense.

CONVEYANCE OF SALT FROM SHIPBOARD IN THE STREAM, OR FROM THE KIDDERPORE DOCKS, OR FROM THE GOLAHS PARTLY BY BOAT, AND PARTLY BY RAIL.

7. No salt intended to be conveyed partly by boat and partly by rail shall be taken from shipboard, or from the Golahs, save in bags and in a lighter provided with hatches, which are capable of being securely fastened down, and it shall be the duty of the Preventive Officer to satisfy himself that such lighter is in a serviceable condition before permitting such salt to be placed therein.

8. As soon as the bonder or his agent or servant shall notify to the Preventive Officer that he desires to proceed with any boat-load of salt, he shall obtain a boat-note, in which the name of the importing vessel and of the bonder, the quantity of salt contained therein, and the warehouse wherein it is to be deposited shall be specified. The mouths of the bags shall be securely fastened, and the tying sealed with a stamp specially provided for this purpose, and the hatches shall be closed and sealed by, or in the presence of, the Preventive Officer. The lighter shall then be allowed to proceed in charge of a peon or other Custom House Officer deputed for the purpose by the Custom House authorities, accompanied by an agent on the part of the bonder.

9. The boat shall be made fast to the bank nearest to the place where the railway wagons by which the salt is to be conveyed to the warehouse may be in waiting, otherwise at the moorings nearest to such ghat. It shall on no account (except stress of weather) be permitted by the peon or other Custom House Officer on board to anchor anywhere else.

10. Notice of the arrival of such salt shall at once be given by the Custom House Officer to the Preventive Officer deputed by the Customs authorities to superintend the storage of the salt in the railway wagons, who shall thereupon note the date and hour of arrival, bringing any unreasonable delay to the notice of the Collector of Customs, examine and compare the boat-note delivered by the

Preventive Officer to the bonder, his servant or agent, and the cargo of salt, and superintend its removal to, and storage in, the wagons.

11. The bonder's agent and peon or other Custom House Officer shall remain on board of the boat in charge, until the seals and hatches are examined and all the cargo landed and put in wagons. After the salt has been put in the railway wagons, the wagons shall be closed and sealed by, or in the presence of, the Preventive Officer, who shall endorse on the boat-note the quantity landed from the boat, and placed in the wagons. The boat-note shall be made over to the Railway guard to be taken with the salt as a protective document.

12. Immediately after the arrival of the wagons at their destination, notice shall be given by the bonder or his agent to the officer authorized by the Collector of the district, or by the Collector of Customs, if there be any, to supervise the transit of the salt to the warehouse. This officer shall thereupon note the date and hour of arrival, bringing any unreasonable delay to the notice of the Collector, examine the seals, and if they are found intact, take over the boat-note delivered by the Preventive Officer to the Railway guard, and the cargo of salt, and superintend its removal to the appointed warehouse, where it shall be stored in bulk without re-weighment, the bags being returned to the bonder, unless the bonder or his agent shall desire re-weighment, in which case it shall be made at his expense.

CONVEYANCE OF SALT IN BULK DIRECT BY WATER FROM SHIP-BOARD IN THE STREAM, OR FROM THE KIDDERPORE DOCKS, OR FROM THE GOLAHS.

13. All applications under rule 1 shall specify the name, tonnage, and manjhi or master's name of the vessel in which the goods are intended to be conveyed.

14. Salt shall be conveyed by vessels only so constructed that the hatches and all access to the hold in which the salt is loaded can be closed by seals to the satisfaction of the Preventive Officer superintending the discharge of salt, and no other cargo than salt shall be carried in such hold. Each salt vessel shall

carry a special pass in the annexed form under the signature of the Collector of Customs, covering the consignment of salt shipped by it. This pass shall remain in custody of the master or manjhi, and shall be made over by him to the officer authorized by the Collector of the district or the Collector of Customs, if there be any, to supervise the transit of the salt from the vessel to the warehouse. A copy of the pass shall be sent to the Collector of the district or to the Collector of Customs, if there be any.

15. The salt when placed on board each vessel must be stamped all over, the hatches and all access to the hold containing the salt being closed by seals during transit. Both the seals on the hatches and the stamps on the salt should be stated in the pass referred to in rule 14.

16. When the discharge of salt from ship-board or from the warehouses is interrupted or not completed, such quantity, as has been actually delivered at the time of interruption, shall be covered by a customs boat-note. The salt so delivered must also be completely stamped over, and the hatches and all access to the hold must be sealed by Customs seals to be examined by the night Customs Inspector, who must record his report of each such inspection.

17. The vessel on arrival at its destination shall be anchored as close as possible to the ghat leading to the warehouse in which the salt is to be stored, or at the nearest moorings to such ghat.

18. Immediately after the arrival of the vessel at its destination, notice shall be given by the bonder or his agent to the officer authorised by the Collector of the district or the Collector of Customs, if there be any, to supervise the transit of the salt to the warehouse. This officer shall, thereupon, note the date and hour of arrival, bringing any unreasonable delay to the notice of the Collector, examine the seals, and if they are found intact, take over the pass delivered by the Preventive Officer to the master or manjhi of the vessel and superintend the removal of the salt to the appointed warehouse, where it shall be stored in bulk without re-weighment, unless the bonder or his agent shall desire re-weighment, in which case it shall be made at his expense.

GENERAL RULES.

19. The bonder will be held responsible for any departure from these rules on the part of his agent.

20. All expenses connected with the removal and storage of the salt and the services of the officer or peon in charge of the salt under rule 2 or 8 shall be borne by the bonder.

21. If the officer referred to in rules 6, 12 and 18 shall have reason to believe that the salt has in any way been tampered with during its transit, he shall at once report the circumstance to the Collector of the district or the Collector of Customs, if there be any, who shall direct the salt to be re-weighed, and such re-weighment shall be made in the first place at the expense of Government. If there be found any unexplained deficiency in the salt in the railway wagons or vessel as compared with the quantity specified in the pass or boat-note, the Collector may call on the bonder to refund the expense of weighment, and shall exact the full duty under rule 27.

22. The salt shall be stored under proper supervision in the warehouse. The door of the warehouse shall have two locks; the key of one lock (which must be a Chubb's lock) shall remain with the daroga or other officer deputed by the Collector, and key of the other with the bonder's agent.

23. Salt relating to different bonds shall be stored separately and distinctly. Any admixture of salt specified in different bonds shall render those bonds liable to cancelment, and the holders to immediate payment of the full duty payable thereon. The daroga or other officer deputed by the Collector shall keep a separate account for the salt warehoused under each bond.

24. The owner of the salt shall be required to pay full duty on any difference between the quantity of salt originally delivered from ship-board or the golahs and the quantity cleared out from the warehouse, less an allowance of 3 per cent. on the whole, if such wastage actually occurs.

25. In any special case the Chief Customs authority shall be competent to direct that an increased allowance for wastage shall be granted in accordance with the provision of section 122, Act VIII of 1878.

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26. When the seals are found intact the owner or his agent may, within 24 hours from the time of arrival of the salt at its destination, pay the duty on the whole quantity of salt, less one per cent. for wastage, in any consignment as shown in the pass or boat-note, after which the Collector of the district or Collector of Customs, if there be any, shall allow him to break bulk without weighing or warehousing being required.

27. If the Collector of the district or the Collector of Customs, as the case may be, has any reason to believe that any fraud has been perpetrated by the bonder or owner of the salt or any person in his employ, he shall refuse to make any allowance on account of wastage, and shall demand the full duty payable on the entire quantity received into bond.

28. Before permission can be granted to transport salt to the warehouse, the bondor will be required to enter into an engagement with the Collector of the district or the Collector of Customs, if there be any, to defray the cost to Government of the establishment noted in the margin, which will be appointed by the Collector for the guard and supervision of the warehouse.

	Per month. Rs.
1 Daroga on	50
2 Peons at Rs. 6 each	... 12
Total	... 62

RULES FOR THE CLEARANCE OF SALT.

29. Before any quantity of salt is cleared from the warehouse, duty shall be paid at the district treasury, and the necessary protective document, if any be required, issued. The Chief Customs authority may, however, at its discretion allow the duty to be paid through the post-office at places where there is no Government Treasury and which are outside the salt limits.

30. All deliveries of salt bonded in the warehouse under the provisions of Act VIII of 1878 shall be supervised, as required by section 99 of the above Act, by the daroga, who shall give proper security, the amount of which will be determined by the Collector of the district, subject to the approval of the Commissioner and the Board. In the case of warehouses situated within the salt limits he shall allow delivery to be taken on the production of the necessary protective document. In other cases he

may deliver on the production of the treasury chalan or the post-office receipt for the money-order.

31. For the use of scales and weights, which will be provided by Government, the bonders will be charged at such rates as may from time to time be prescribed by the rules relating to weighment, admission into and clearance from bonded warehouses, public or private, under the custom law. The bonders are required to make their own arrangements for cutting and removing their salt from the warehouses, as well as to supply their own tools for cutting the salt, such as *sabools*, *kodalies*, &c.

32. The duty of the daroga will be to keep in a book, provided for the purpose at the expense of Government, a correct tally of the weight of the salt taken off the scale by the bonder's people. He will be held personally liable for any excess or deficiency that may be discovered. Both the daroga and the bonder's agent will be required to certify at the end of each day's weighments the correctness of the tally book for that day's work.

33. Should any dispute arise between the daroga and the bonder or purchaser of the salt under delivery, the former will stop the weighment and at once refer the matter in dispute to the Collector of the district, or the Collector of Customs, if there be any.

34. The daroga will be particularly careful to bring every irregularity that he may become cognizant of to the notice of the Collector of the district, or the Collector of Customs, if there be any, without delay, and will be held responsible for failure in doing so.

35. When discrepancies in the accounts cannot be reconciled, and whenever there is reason to believe that the quantity of salt conveyed to the boat or cart is not correctly represented in the accounts, the Collector of the district, or the Collector of Customs, if there be any, shall order a re-weighment. The expense of such re-weighment shall be borne by Government.

36. Whenever the bonder or purchaser is desirous of removing his boats or carts from the premises, the daroga shall satisfy himself on every point before removal, and shall also see, even where the accounts agree, that the boat-load or cart-load represents

the exact quantity entered in the rowannah or covered by the chalan or money-order receipt.

37. These rules shall come into force from the date of the publication of this notification.

The following notifications are hereby cancelled:—

Notification dated 30th November 1888, relating to the removal of salt under bond to a private warehouse at Khulna.

Notification No. 1562B, dated the 18th December 1889, regulating the removal of salt from a warehouse at Chittagong to be re-warehoused at Narainganj.

So much of the Notification, dated the 30th November 1889, as relates to the transhipment of salt at Chittagong.

I.

SPECIAL SALT PASS.

Under Bond No. , *dated*

NON-DUTY PAID.

Serial number
Bonder's name
Name of importing ship
Nationality
Master's name
Whence imported
Description of salt
Quantity despatched to
in maunds.
Date of despatch to
Whether from ship-board or golah
Number of wagons by which despatched
Quantity of salt loaded into each wagon
Name of vessel by which despatched
Name of Master or manjhi
Number of stamps on salt
Do. of seals on hatches
Do. do. on wagon
The warehouse in which the salt is to be deposited
Current for days
Date
Signature of Customs Collector, Calcutta

II.

(To be forwarded by post to the Collector of the district.)

SPECIAL SALT PASS.

Under Bond No. , *dated*

NON-DUTY-PAID.

Serial number
Bonder's name
Name of importing ship
Nationality
Master's name
Whence imported
Description of salt
Quantity despatched to
in maunds.
Date of despatch to
Whether from ship-board or golah
Number of wagons by which despatched
Quantity of salt loaded into each wagon
Name of vessel by which despatched
Name of Master or manjhi
Number of stamps on salt
Do. of seals on hatches
Do. do. on wagons
The warehouse in which the salt is to be deposited

Current for days
Date of clearance from Calcutta
Signature of Customs Collector, Calcutta

III.

(To be given to the guard of the train or the master or manjhi of the vessel by which despatched.)

N.B.—The pass must invariably accompany the salt in transit, and be made over to the officer appointed by the Collector to supervise the transit of the salt to the warehouse.

SPECIAL SALT PASS.

Under Bond No. , *dated*

NON-DUTY-PAID.

Serial number
Bonder's name
Name of importing ship
Nationality
Master's name
Whence imported
Description of salt
Quantity despatched to
in maunds.
Date of despatch to
Whether from ship-board or golah
Number of wagons by which despatched
Quantity of salt loaded into each wagon
Name of vessel by which despatched
Name of Master or manjhi
Number of stamps on salt
Do. of seals on hatches
Do. do. on wagon
The warehouse in which the salt is to be deposited

Current for days
Date of clearance from Calcutta
Signature of Customs Collector, Calcutta

Seal.

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No. 12.

WITH a view to prevent the recurrence of certain malpractices which have come to notice, the Board have directed the registration in the Sadar Excise office of the name of every salesman employed by the licensee of an excise shop. The Excise license forms Nos. 13, 30, 57, 63, 116 and 124 shall be amended as shown below:—

(*a*) The following clause shall be added to condition XII of forms Nos. 13 and 30, and condition XIII (old No. XVI) of form No. 57:—

"or allow any person to sell liquor under this license unless the name of such person shall have been previously registered in the Collector's office and endorsed by the Excise Deputy Collector on this license."

(*b*) To condition IX of form No. 63 shall be added:—

"or allow any person to sell sidhi or bhang (pachwai, tari or majum, as the case may be) under this license, unless the name of such person shall have been previously registered in the Collector's office and endorsed by the Excise Deputy Collector on this license."

(*c*) To condition XI of form No. 116 shall be added:—

"or allow any person to sell ganja under this license unless the name of such person shall have been previously registered in the Collector's office and endorsed by the Excise Deputy Collector on this license," and

(*d*) To condition VIII of form No. 124, the following clause shall be added:—

"or allow any person to sell charas under this license unless the name of such person shall have been previously registered in the Collector's office and endorsed by the Excise Deputy Collector on this license."

E. J. H.—Reg. No. 2163J—700—30-7-94.

JULY 1894.

THE HON'BLE C. C. STEVENS.

No. 1.

THE following alteration should be made in the instructions contained in "Register 26—Inspection Book" on page 147 of the Board's Rules.

The last three lines should be omitted, and the following substituted for them:—

"They should be entered in one page only in a condensed and clearly written memo. of the inspection showing merely the important points noted by the inspecting officer, the other page being reserved for explanations and for notes showing how and when the orders have been carried out."

No. 2.

1. THE following changes are hereby directed to be made in the Board's Survey Manual, 1892.

2. In rule 33 of chapter II of the Survey Manual, 1892, in the place of the part beginning "subject, in regard to" down to, and inclusive of, the words "the area under settlement," substitute the following:—

"Subject, however, to these provisions, viz., (*a*) that where the dispute relates to boundaries as to whether the land in question is or is not within the local area notified, the Revenue Officer is bound to decide the point, and if he finds that the land does not so fall within such local area, he cannot determine to what village or estate it belongs, and (*b*) that where the claim of any person who occupies land within the ambit of any estate within the local area notified, to hold such land free of rent is disputed, the Revenue Officer cannot assess the land to rent until the relationship of landlord and tenant between the occupier and the person who disputes the claim is proved to exist."

Rev. Cir.
July 1894.

No. 3.

THE following changes and additions are directed to be made in the Board's Settlement Manual, 1888:—

Instruction 19, *chapter II.*—After the words "publication of the record," add:—"Should a dispute arise regarding boundaries, raising the question whether any particular plot of land is or is not within the local area as notified, the Revenue Officer is bound to decide the point, and if he finds that the land does not so fall within such local area he cannot determine to what village or estate it belongs. But where a dispute arises as to the boundary between two estates, both of which are included in one or more local areas which have been notified for survey, the Revenue Officer is bound, under section 102, to record the name of the landlord and tenant (if there be one) of every plot of land in the whole area notified for survey under section 101; and if any dispute is raised regarding any entry that he has made or proposes to make, he is bound to hear and decide the dispute under section 106."

2. In the heading preceding instruction 9, chapter IV, for the word "rules" substitute "principles."

3. In rule 10A and the instructions under it in chapter IV, the following changes are to be made—

(*i*) In the eighth line, for the word "should" substitute "would do well to."

In place of instruction 1, substitute:—

(*ii*) "In considering the amount of enhancement equitably demandable on the ground of excess area, it would probably be well to consider what allowance should be made for error in old recorded areas, whether because of difference resulting from measurement by the same standard between the old system of measurement and that now adopted, or because of the exclusion of ails or partitions between the fields in the old measurement and the inclusion of them in the new, or for other reasons; and a mere difference in the recorded measurement cannot be taken as complete proof of either increase or decrease in the actual area, and cannot therefore, unless supported by other evidence, be sufficient ground for an enhancement or reduction of rent."

(*iii*) In the place of instruction 3, substitute the following :—

"Before proceeding to apply his conclusions judicially, the Revenue Officer would do well to avail himself of the experience of the higher authorities, for which purpose he should ordinarily submit a report to the Commissioner or Director of Land Records on the points in question. After receiving their approval to the views propounded in his report, it would be advisable for him to select one case as a test case, and give a decision supported by all the evidence and facts which can be produced, which may serve as a leading decision in similar cases."

(*iv*) In instruction 4 omit the last sentence beginning "in enquiries" down to and including the word "only."

4. For rule 14, Chapter IV, substitute :—

"In settling rents in estates which are the property of Government, the Revenue Officer should bear in mind that Government will not ordinarily demand or realise a rent from a tenant holding directly under it which is more than double the rent previously paid for the holding."

5. In the last sentence of rule 4, Chapter V, insert the words "rent-paying" between the words "every" and "tenure."

6. Rule 9, Chapter V, is cancelled.

7. From rule 10, Chapter V, omit the words "when the settlement operations are taken under the Regulations or the Regulations and Act VIII (B.C.) of 1879," and substitute for the expression "under Regulations IX of 1825 and II of 1819" the following:—

"Under Regulations II of 1819 and IX of 1825 as modified by Regulation III of 1828."

8. For rule 20, Chapter V, substitute the following:—

"When the record of rights is being made under the Tenancy Act, if the claim of any person who occupies land within the ambit of the estate under survey to hold such land as rent free and not as a tenant is disputed, the Revenue Officer cannot assess the land to rent until the relationship of landlord and tenant between the occupier and the person who disputes the claim is proved to exist."

H. P.—Reg. No. 2328J—700—7-8-94.

JULY 1894.

THE HON'BLE C. C. STEVENS.

No. 4.

IN line 2 of rule 5 of the rules for "filling up vacancies," and in line 2 of rule 6 of the rules for the "employment of unpaid apprentices in mufassal offices," in appendix A, page 71, of the Revenue Officers' Manual, 1888, for the words "offices" and "office" respectively, *substitute* the word "district."

E. V. WESTMACOTT, ESQ.

No. 5.

THE following revised form of Return No. LIV shall be substituted for the present form on page 258 of the Excise Manual:—

Revised Form of Monthly Return No. LIV, showing the work done by the Excise Inspecting Officers of the district of during the month of 189 .

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
No.	Name of officer.	Official designation.	Number of miles travelled by road and rail.	Number of outstills and distillery shops inspected.	Number of other shops inspected.*	Total number of inspections made.	Number of special enquiries made.	Number of villages visited.	Number of days out on tour.	Number of cases detected against persons other than vendors.	Number of cases detected in which licensed vendors were offenders.	Number of settlements made, if any.	Remarks by Excise Deputy Collector.	Orders by Collector.	REMARKS.

N.B.—In columns 5 and 6 the number of different shops inspected is to be noted. When the same shop is visited more than once, the fact should be noted in the column of remarks.

In column 7 the total number of inspections made is to be entered, *i.e.*, if a shop is visited five times, it is to be counted in this column as five inspections, whereas in columns 5 and 6 it is to be shown as one.

In column 13 the number of settlements effected by the exertion of the subordinate officers is to be shown.

* Other than country spirit shops.

C. A. P.—Reg. No. 3405J—200—8-10-94

AUGUST 1894.

THE HON'BLE C. C. STEVENS.

No. 1.

WITH a view to remedy a defect pointed out by Mr. Macpherson, viz., absence in the revenue money-order form of a space wherein to enter the separate number (if any) of the account to which the money is to be credited, the Postmaster-General, Bengal, has issued the necessary orders for the revision, in the manner indicated in the following paragraph 2, of the money-order form, when the present stock is exhausted.

2. *Insert* "No. of separate account (if any)" between "Name of pargana" and "Tauzi number" in the two parts, *i.e.*, in the "acknowledgment," and in the "coupon [chalan]," of the revenue money-order form printed at page 72 of the Board's Rules, 1888.

E. V. WESTMACOTT, ESQ.

No. 2.

WITH the sanction of Government, the Board direct that the forms of opium licenses Nos. I to III and V to X, granted under rules 30 and 37 of the rules framed under sections 5 and 13 of the Opium Act I of 1878, shall be amended as shown below:—

The following clause shall be added to condition VI of forms Nos. I, II and III printed on pages 30-35 of the Excise Manual, and to condition IV of forms Nos. VIII, IX and X printed on pages 42-45 of the Manual:—

"or allow any person to sell opium (madak or chandu or poppy-heads, as the case may be) under this license, unless the name of such person shall have been previously registered for the

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purpose in the Collector's office and endorsed by the Excise Deputy Collector on this license."

To condition VI of forms Nos. V, VI and VII printed on pages 36-42 of the Excise Manual shall be added :—

"or allow any person to sell opium (madak or chandu, or poppy-heads, as the case may be) under this lease, unless the name of such person shall have been previously registered for the purpose in the Collector's office and endorsed by the Excise Deputy Collector in this lease."

No. 3.

COLLECTORS are requested to draw the attention of all officers in charge of treasuries to the following case :—

The Superintendent of Stamps issued to a certain treasury a supply of stamps of different descriptions packed in four boxes. A week after the receipt of the boxes the Treasury Officer concerned reported that a packet of one rupee adhesive Court-fee stamps, consisting of 365 sheets and valued at Rs. 13,140, had not been found in the supply received by him. The following irregularities on the part of the Deputy Collector in charge of the treasury have been brought to light:—(1) The boxes containing the stamps were not opened, nor their contents counted on the day after their receipt, the latest date allowed by Rule II (*a*) of the supplementary rules for the custody of stamps, Section IV, part II, page 103 of the Stamp Manual. (2) The boxes were not opened one at a time, as directed in the same rule, but all at one time. (3) The contents of each box were not compared with the chalan inside the box, and it appears that such chalans were not looked for or seen by the Deputy Collector, though there is no doubt they were in the boxes. (4) The stamps were left on a table uncounted for a considerable time, during which the Deputy Collector occupied himself with other work. (5) The stamps were locked up in an almirah and entered in the register as received before they had been counted. (6) The stamps were not actually counted for four days after the boxes had been opened.

The Board observe that there was grave breach of rules and neglect of ordinary precautions, facilitating the fraudulent

abstraction of the stamps. Each box should have been opened separately, and the chalans enclosed should have been examined and compared with the contents of the box before another box was opened. The actual procedure followed was that the boxes were opened at one and the same time, and their contents placed promiscuously on a table, no search was made for the chalans which should have been in the boxes, no chalans apparently were ever seen by the Deputy Collector, and it is probable that they were either carelessly carried away with the packing papers which were removed without proper examination or were intentionally suppressed by the guilty person; the stamps piled up on a table were not watched, they were locked up before all of them had been counted, there was no regular counting for four days, when counted, the stamps were not compared with the chalans which had been despatched in the boxes, but with an advice separately received. Circumstances which have since come to light render it probable that the stamps were stolen by the treasurer, but the theft, by whomsoever committed, was rendered possible by the Deputy Collector's disobedience of rules, which has resulted in a loss to Government of Rs. 13,140, and the Board desire that all officers holding a similar position may be warned of the serious responsibility which they will incur if the rules issued for their guidance and for the protection of the interests of the State are not strictly observed.

C. A. P.—Reg No. 2898J—700—4-9-94.

AUGUST 1894.

THE HON'BLE C. C. STEVENS.

No. 4.

IN supersession of the Board's Circular Order No. 3 of July 1891, the following suggestions are circulated with the object of enjoining the necessity of not exceeding the charges allowed by the Court in issuing commissions under sections 31 (*b*) and 158 (2) of the Bengal Tenancy Act for holding local enquiries:—

1. The person to whom the commission is issued is not, under the rule made by the Local Government by notification dated the 22nd July 1890 and published at page 756 of Part I of the *Calcutta Gazette* of the 23rd idem, below the rank of a Sub-Deputy Collector, and he is bound, under the Civil Procedure Code, to make the local enquiries himself. The officer so deputed can entertain a reasonable staff of chainmen and amins to enable him to perform the work properly.

2. No cost should be incurred to meet the charges of the local enquiry beyond that actually allowed by the Court issuing the commission, under Rule 30 (*b*) at page 41 of the High Court's General Rules and Circular Orders as revised in 1891. If the probable costs were calculated with regard to the time likely to be occupied in the execution of the commission, and the commissioner finds that the time fixed is insufficient, he should give timely notice to the party at whose instance the commission was issued and report the fact to the Court. Then, unless the sum necessary to cover the expenses for such further period as may be required to complete the execution of the commission is deposited in Court by the party and the commissioner certified of such deposit, he should suspend the investigation at the close of the period originally fixed, pending the further instructions of the Court.

Rule 30 (*b*) (4), page 41 of the High Court's Circular.

The expenses of the commission will generally fall under the following heads:—

(1) Remuneration of the commissioner.

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(2) His travelling and halting allowances.

(3) Charges for the temporary subordinate establishment that may be employed.

(4) Incidental charges that may be unavoidable.

The first will be calculated on the basis of the actual pay which the person to whom the commission is issued has been receiving. The second will be regulated by the scale prescribed for officers of Government of the class to which the commissioner belongs, unless the Court should, for exceptional reasons, order an allowance in excess of the above. The third and the fourth will be passed on the authority of the Revenue officers concerned, but must on no account assume proportions so as to exceed, in conjunction with the charges under heads (1) and (2), the sum actually allowed by the Court.

Rule 30 (*b*) (5), page 41 of the High Court's Circular.

No. 5.

IN accordance with the resolution of Government, Financial Department, No. 4238½F., dated the 3rd August 1894, the following corrections are made in rule 4, Chapter I of the Board's Rules, 1888:—

In lines 2 and 3 for 20th July *substitute* 1st August.

In line 5 for 20th August *substitute* 1st September.

No. 6.

A SUGGESTION has been made to open a register in the Land Registration offices for the purpose of recording the particulars of transfers of proprietary interests which are intimated to Collectors by Civil Courts and Registration Offices, but the Board have decided not to make any addition in the existing large number of registers imperative unless it be absolutely necessary. They, however, think that the following practice observed in certain district might be adopted with advantage:—

"A number of skeleton file books are kept—one for each Sub-Registry office—in which the transfer notices received from Sub-Registrars and Civil Courts are filed. They are put up on receipt before the Land Registration Deputy Collector for orders. If the

list is blank he orders it to be filed; but if there is any transfer he orders: 'Put up after six months, if the transferee does not register his name by that time.' On the expiration of the said period, the Record-keeper examines the lists and reports the defaulters to the Land Registration Deputy Collector, who then issues notices on them under section 65, Act VII (B.C.) of 1876, directing them to register their names within a specified time, and to show cause why they should not be fined for having neglected to do so within the prescribed time. They are further warned that a daily fine will be imposed in case they fail to comply with the orders in the notices within a specified time. When any of the transferees applies for mutation of his name within the prescribed time of six months from the date of transfer, the Record-keeper notes the fact in the list against his name. The number of the case in Register No. 4 of mutation cases is also noted in the list against each transaction, as this facilitates check by an Inspecting Officer. When any of the defaulting proprietors neglects to comply with the orders, he is fined under section 65, Act VII (B.C.) of 1876, and steps are taken to realize the fine under the provisions of Act VII (B.C.) of 1880."

2. Any Collector who may find it convenient to introduce a register in the form annexed may do so, but the Board do not consider it necessary to prescribe this register in every District.

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Register of the memoranda or lists of transfers, successions, &c., in respect of estates in the district of

Serial number in Register.	Name of the officer forwarding the memoranda or lists.	Particulars of the estate referred to in the memoranda or lists, *i.e.*, village, pargana, tauzi number of zamindari or special number of lakhiraj land.	Names and residence of the persons who have got the estate by succession or transfer, &c.	Date of receipt of the memoranda in the Land Registration Office.	If application has already been made in respect of any estate, its number in Register 4.	If no application has been made, date of issue of notice under section 65 or section 30 (*d*) and sections under which issued.	Date when the application is actually filed or information is supplied.	In case of default, what steps taken, and date of order.	Date when the matter is finally disposed of, and the number of application in Register 4.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11

E. V. WESTMACOTT, ESQ.

No. 7.

WITH the sanction of Government, the Board direct that the forms of opium licenses Nos. I to III and V to X, granted under rules 30 and 37 of the rules framed under sections 5 and 13 of the Opium Act I of 1878 given in the Opium Manual, 1891, Part I, shall be amended as follows:—

To condition VI of forms Nos. I, II and III and condition IV of forms Nos. VIII, IX and X, add the following clause:—

"or allow any person to sell opium (madak, or chandu, or poppy-heads, as the case may be) under this license, unless the name of such person shall have been previously registered for the purpose in the Collector's office and endorsed by the Excise Deputy Collector on this license."

To condition VI of forms Nos. V, VI and VII, add the following clause:—

"or allow any person to sell opium (madak, or chandu, or poppy-heads, as the case may be) under this lease, unless the name of such person shall have been previously registered for the purpose in the Collector's office and endorsed by the Excise Deputy Collector on this lease."

No. 8.

THE following Table II, revised in accordance with Government Notification No. 2897S.R., dated the 7th June 1894, published at pages 342 to 353, Part I of the *Gazette of India*, dated the 9th June 1894, should be substituted for the table II, Appendix C, at pages 161 to 167 of the Board's Stamp Manual, 1889.

TABLE II.*

A.—Instruments on which Stamp-duty is reduced.

Description of instrument.	Proper stamp-duty.
1	2
(1) Charter-party containing a clause as to the payment of compensation in case of breach of the contract evidenced thereby.	One rupee.
(2) Instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage. (*a*) When the loan is repayable not more than three months from the date of the instrument.	Half the duty chargeable under the Indian Stamp Act, I of 1879, Schedule I, Article 11(*b*), on a Bill of Exchange for the amount secured.
(2) Instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage. (*b*) When the loan is repayable more than three months, but not more than one year, from the date of the instrument.	The same duty as that chargeable under the Indian Stamp Act, I of 1879, Schedule I, Article 11(*b*), on a Bill of Exchange for the amount secured.
(3) Instrument of gift of shares in a Company or Association ...	The same duty as that chargeable under the Indian Stamp Act, I of 1879, Schedule I, Article 60(*a*), on a transfer of shares for a consideration equal to their value, as set forth in the instrument of gift.
(4) Instrument of partition of land held on settlement for a period not exceeding thirty years, and paying the full assessment to the Government.	Not to exceed the amount chargeable on a valuation of the land at five times the annual revenue.
(5) Power-of-attorney of the kind specified in the Indian Stamp Act, I of 1879, Schedule I, Article 50(*b*), when required in suits or proceedings under the Presidency Small Cause Courts Act, XV of 1882.	Eight annas.

* Under Notification No. 2897S.R., dated the 7th June 1894, published at pages 342 to 353, Part I of the *Gazette of India*, dated the 9th June 1894. All previous Notifications under section 8 of the Indian Stamp Act, I of 1879, are cancelled, but not so as to affect their past operation.

TABLE II. —*continued.*

B.—Instruments exempted from stamp-duty.

1. Agreements executed under the Indian Emigration Act, XXI of 1883, section 35, sub-section (1).

2. Agreements made under Act II of 1886 (An Act for imposing a tax on income derived from sources other than agriculture), section 9, sub-section (2).

3. Agreements or declarations, by which a tender made to an Executive Commissariat Officer is accepted as a contract, when the deposit of the contractor as security for his contract is made in Government of India Loan Notes or in cash.

4. Agreement papers passed by Commissariat contractors when their security deposits are transferred to a Savings Bank.

5. Agreements made with Railway Companies or Administrations for the conveyance of goods.

6. Agreements made with Railway Companies or Administrations, which purport to limit the responsibility of those Companies or Administrations as declared by the Indian Railways Act, IX of 1890, section 72, sub-section (1), and are in a form approved by the Governor-General in Council under sub-section (2) of that section.

7. Agreements or indemnity bonds given to Railway authorities by consignees (when the railway receipt is not produced) in respect of the delivery of articles carried at half-parcels rates, namely, fresh fish, fruits, vegetables, bazar baskets, bread, meat, ice, and other perishable articles.

8. Bills-of-lading executed out of British India and relating to property to be delivered in British India.

9. Security bonds taken, under the authority of the Government, from medical students of the Apothecary, Assistant Surgeon, and Hospital Assistant classes and their sureties.

10. Copies of, or extracts from, baptismal, marriage or burial registers certified by Government Chaplains, subsidised or unsubsidised Clergymen, or Diocesan Registrars, and granted to—

(1) soldiers, sailors or non-commissioned or petty officers, or

(2) persons in needy circumstances, in whose favour Chaplains may exercise the discretionary power vested in them by Rule IV of Division III of the rules published under Notification No. 103, dated the 20th June 1885, in the *Gazette of India*, of the 27th idem, Part I, page 346.

[*N.B.*—This exemption is in respect of any stamp-duty with which the copies or extracts might otherwise be chargeable.]

* Under Notification No. 2897S.R., dated the 7th June 1894, published at pages 342 to 353, Part I of the *Gazette of India*, dated the 9th June 1894. All previous Notifications under section 8 of the Indian Stamp Act, I of 1879, are cancelled, but not so as to affect their past operation.

TABLE II.*—*continued.*

B.—Instruments exempted from stamp-duty—continued.

11. Copies of entries in the certified copies of registers, given under the Births, Deaths and Marriages Registration Act, VI of 1886, section 8.

12. Copies of entries in register books, granted by any Registrar of Births and Deaths under the said Act, section 25.

13. Copies of entries in registers and records, given under the said Act, section 35, when applied for by a soldier, sailor, non-commissioned officer or petty officer.

14. Debenture bonds issued by a Joint Stock Company under the terms of a mortgage-deed making over in whole or in part the property of the Company to trustees for the benefit of the debenture-holders, and interest coupons attached to the said debentures.

15. The debentures specified below by date, number and value.

[*N.B.*—This exemption is in respect of any stamp-duty with which the debentures might otherwise be chargeable, whether on issue, renewal, subdivision or consolidation.]

By whom issued.	Date of debenture.	Number of debenture.	Value of each debenture.	Amount.
1	2	3	4	5
			Rs.	Rs.
Commissioners for making improvements in the Port of Calcutta.	July 13, 1881	6 to 55	10,000	5,00,000
		1 to 5, 56 to 115	5,000	3,25,000
		116 to 240	1,000	1,25,000
		241 to 340	500	50,000
	April 1, 1883	11 to 40, 747 to 756	10,000	4,00,000
		51 to 150, 261, 262, 473 to 477, 502 to 531, 732 to 746, 857 to 876.	5,000	8,60,000
		151 to 250	2,000	2,00,000
		263 to 362, 478 to 492, 501, 532 to 631, 757 to 856.	1,000	3,16,000
		1 to 10, 41 to 50, 251 to 260, 363 to 472, 493 to 500, 632 to 731, 877 to 1076.	500	2,24,000
	February 15, 1886	3159	10,000	10,000
		1 to 60, 2379, 2880, 2897 to 2908, 3033 to 3052, 3122 to 3124, 3147 to 3149, 3190 to 3192, 3576 to 3605.	5,000	6,65,000
		3152	2,500	2,500
		3007, 3013, 3014	2,000	6,000
		61 to 860, 2873 to 2878, 2881 to 2896, 2909 to 2924, 2927 to 2944, 2964 to 2968, 3008 to 3010, 3015, 3018, 3020, 3053 to 3116, 3150, 3151, 3154 to 3158, 3160 to 3169, 3183 to 3189, 3199, 3394 to 3518, 3606 to 3759.	1,000	12,35,000

* Under Notification No. 2697S.R., dated the 7th June 1894, published at pages 342 to 343, Part I of the *Gazette of India*, dated the 9th June 1894. All previous Notifications under section 8 of the Indian Stamp Act, I of 1879, are cancelled, but not so as to affect their past operation.

TABLE II.*—*continued.*

B.—Instruments exempted from stamp-duty—continued.

By whom issued.	Date of debenture.	Number of debenture.	Value of each debenture.	Amount.
1	2	3	4	5
			Rs.	Rs.
Commissioners for making improvements in the Port of Calcutta—*concld.*	February 15, 1886—*concld.*	861 to 1610, 2861 to 2872, 2925, 2926, 2969 to 2971, 3011, 3012, 3016, 3017, 3019, 3021 to 3024, 3030 to 3032, 3125 to 3146, 3153, 3170 to 3176, 3178 to 3182, 3193 to 3198, 3240 to 3253, 3304 to 3393, 3760 to 3859.	500	5,12,000
		1611 to 2860, 2945 to 2963, 2972 to 3006, 3025 to 3029, 3117 to 3121, 3177, 3200 to 3239, 3254 to 3303, 3360 to 3367.	100	1,41,300
	April 1, 1886 ...	3519 to 3526	10,000	80,000
	June 1, 1886 ...	3527 to 3545	10,000	1,90,000
		3546	8,000	8,000
		3547	200	200
	July 1, 1886 ...	3548 to 3562	10,000	1,50,000
Municipal Commissioners for the town of Calcutta.	Previous to the year 1869.	.....	...	46,99,600
	In the year 1878 ...	.....	...	6,50,000
Municipality of Calcutta.	January 1, 1883 ...	219, 455, 696, 926, 927	5,000	25,000
		463	1,500	1,500
		8 to 109, 216, 217, 220 to 222, 230 to 266, 456 to 461, 464, 481 to 549, 697 to 699, 707 to 709, 857 to 925, 928 to 931.	1,000	2,99,000
		1 to 7, 110 to 215, 218, 223 to 229, 267 to 454, 462, 465 to 480, 550 to 695, 700 to 706, 710 to 856, 932 to 955.	500	3,25,000
	April 1, 1883 ...	7 to 16	10,000	1,00,000
		1 to 6, 17 to 36	5,000	1,30,000
		37 to 86, 123 to 124	1,000	52,000
		87 to 122	500	18,000
	August 1, 1883 ...	57	10,000	10,000
		54	5,400	5,400
		48 to 53	5,000	30,000
		41 to 43	4,000	12,000
		55	2,400	2,400
		1 to 15, 27 to 40, 44, 45	1,000	31,000
		16 to 26, 46, 47, 56	500	7,000
	February 1, 1885 ...	45, 176 to 179, 190 to 195, 430, 431, 501 to 505.	10,000	1,80,000
		196 to 210, 265, 266, 288 to 293, 296 to 339, 370, 414 to 416, 420 to 429, 432 to 441, 506 to 525, 566 to 600.	5,000	7,30,000
		14	4,000	4,000

* Under Notification No. 2897S.R., dated the 7th June 1894, published at pages 342 to 353, Part I of the *Gazette of India*, dated the 9th June 1894. All previous Notifications under section 8 of the Indian Stamp Act, I of 1879, are cancelled, but not so as to affect their past operation.

TABLE II.*—*continued.*

B.—Instruments exempted from stamp-duty—continued.

By whom issued.	Date of Debenture.	Number of Debenture.	Value of each Debenture.	Total amount.
1	2	3	4	5
			Rs.	Rs.
Municipality of Calcutta—*concld.*	February 1, 1885 ...	15, 16, 136, 155, 442 to 448, 449† to 451, 462 to 471, 526 to 540, 601 to 650.	2,000	1,78,000
		753	1,500	1,500
		500	1,200	1,200
		5 to 7, 38, 39, 42, 116 to 118, 126 to 130, 134, 135, 139 to 142, 144 to 154, 156 to 159, 180 to 188, 211 to 230, 241, 243, 249 to 259, 261 to 264, 267 to 270, 276, 279 to 283, 340 to 369, 374 to 378, 417, 418, 452 to 461, 472 to 486, 541 to 555, 651 to 700, 755,† 756,† 757 to 803.	1,000	2,67,000
		17	700	700
		295	600	600
		1 to 4, 8 to 13, 18 to 37, 40, 41, 43, 44, 46 to 115, 119 to 125, 131 to 133, 137, 138, 143, 160 to 175, 189, 231* to 240, 242, 244 to 248, 260, 271 to 275, 277, 278, 284 to 287, 294, 371 to 373, 379 to 413, 419, 487 to 499, 556 to 565, 701 to 752, 754.	500	1,39,000
Corporation of the Town of Calcutta.	September 1, 1885 ...	1011 to 1030, 1067, 1812	10,000	2,20,000
		1053	9,000	9,000
		1052, 1065	8,000	16,000
		1050, 1058, 1071	7,000	21,000
		1051	6,500	6,500
		1063	5,500	5,500
		871 to 1010, 1047, 1055, 1075, 1149 to 1152, 1161, 1190 to 1197, 1821, 1824, 1825, 1872.	5,000	8,00,000
		1845	4,000	4,000
		1054, 1059	3,500	7,000
		1069, 1072, 1166	3,000	9,000
		1057, 1062, 1070	2,500	7,500
		1031, 1060, 1066, 1846	2,000	8,000
		1 to 450, 1032, 1033, 1036 to 1043, 1045, 1046, 1048, 1056, 1061, 1074, 1076 to 1108, 1119 to 1148, 1153, 1154, 1156, 1157, 1162 to 1164, 1167 to 1170, 1175 to 1184, 1198 to 1205, 1215 to 1222, 1232 1266, 1268 to 1619, 1803 to 1809, 1811, 1813 to 1819, 1826 to 1830, 1839 to 1844, 1857 to 1869, 1873 to 1876, 1878 to 1882, 1893 to 1917, 1948.	1,000	10,27,000
		451 to 870, 1034, 1035, 1044, 1049, 1064, 1068, 1073, 1109 to 1118, 1155, 1158 to 1160, 1165, 1171 to 1174, 1185 to 1189, 1206 to 1214, 1223 to 1231, 1267, 1620 to 1802, 1810, 1820, 1822, 1823, 1831 to 1838, 1847 to 1856, 1870, 1871, 1877, 1883 to 1892, 1918 to 1947, 1949.	500	3,39,500
				25,00,000

* Under Notification No. 2897S.R., dated the 7th June 1894, published at pages 342 to 353, Part I of the *Gazette of India*, dated the 9th June 1894. All previous Notifications under section 8 of the Indian Stamp Act, I of 1879, are cancelled, but not so as to affect their past operation.

† Numbers 755 and 756 (for Rs. 1,000 each) were issued in lieu of No. 449 (for Rs. 2,000) by subdivision.

TABLE II.*—*continued.*

B.—Instruments exempted from stamp-duty—continued.

16. Instruments executed for the purpose of securing the repayment of loans made or to be made under the Agriculturists' Loans Act, XII of 1884.

17. Instruments in the nature of a memorandum or agreement furnished to, or made or entered into with, Executive Commissariat officers by Contractors.

18. Instruments in the nature of a memorandum or agreement furnished to, or made or entered into with, the Ordnance Department, the Army Clothing Department or the Public Works Department by Contractors for the due performance of their contracts.

19. Instruments executed by officers of the Government or their sureties to secure the due accounting for property received by those officers by virtue of their office.

20. Sanads of jagirs and other documents conveying lands granted to individuals by the Government otherwise than for a pecuniary consideration.

21. Instruments of exchange executed by private persons when land is given by them for public purposes in exchange for other land granted to them by the Government.

[N.B.—This exemption is in respect of the stamp-duty which would otherwise be payable by private persons under section 29, clause (*f*), of the Indian Stamp Act, I of 1879,]

22. Contracts executed in accordance with the provisions of the Assam Labour and Emigration Act I of 1882, for service in Assam under the Chief Commissioner in the Public Works Department or under District Committees constituted under the Assam Local Rates Regulation, III of 1879.

23. Deed of dower executed on the occasion of a marriage between Muhammadans.

24. Instruments evidencing an ordinary pawn transaction, where money is borrowed on the pledge of moveable property and the sum borrowed does not exceed twenty rupees.

25. Leases or counterparts thereof executed at the time of settlements made directly by the Government with existing occupants of land, whether zamindars or tenants, and whether self-cultivating or not: provided that no fine or premium is paid in consideration of the lease.

26. Letter which a person depositing money in a District Savings Bank or Post-office Savings Bank, as security to the Government or a local

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authority for the due execution of an office, or for the fulfilment of a contract, or for any other purpose, is required by the rules of the Savings Banks to address to the Secretary to the District Savings Bank or the Post Master in charge of the Post-office Savings Bank, agreeing to special conditions with respect to the application and withdrawal of the money deposited and the payment of interest accruing due thereon.

"Local authority" in this clause means a Municipal Committee, District Board, body of Port Commissioners or other authority legally entitled to, or entrusted by the Government with, the control or management of a Municipal or Local Fund.

27. Any letter of authority or power-of-attorney executed for the sole purpose of authorising one or more of the joint holders of a Government Security to give on behalf of the other or others of them, or any one or more of such other joint holders, a discharge for interest payable on such security or on any renewed security issued in lieu thereof.

28. Memorandum and articles of Association of any Association registered under the Indian Companies Act, VI of 1882, section 26.

29. Policies of life insurance and contracts for monthly allowances granted by the Director-General of the Post Office of India in accordance with the rules for postal life insurance and monthly allowances issued under the authority of the Government of India.

30. Powers-of-attorney executed in favour of lambardars or khatedars by opium cultivators who do not attend personally to receive advances or to enter into contracts for the cultivation of opium.

31. Receipts given by mounted police constables on account of their pay and allowances.

32. Receipts given by the addressee for deposits exceeding twenty rupees, made for the payment of replies to telegraphic messages.

33. Receipts endorsed by the payee on Postal Money-orders.

[*N.B.*—This exemption is in respect of any stamp-duty with which the receipts might otherwise be chargeable.]

34. Receipts given by Railway Companies or Administrations for fares for conveyance of passengers or goods, or both, or animals, and to such Companies or Administrations for refunds of overcharges made in respect of such fares.

35. Receipts given for payment of interest on Government Promissory Notes.

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* Under Notification No. 2897S.R., dated the 7th June 1894, published at pages 342 to 351, Part I of the *Gazette of India*, dated the 9th June 1894. All previous Notifications under section 8 of the Indian Stamp Act, I of 1879, are cancelled, but not so as to affect their past operation.

TABLE II.*—*concluded.*

B.—Instruments exempt from stamp-duty—concluded.

36. Receipts given by, or on behalf of, depositors in Post Office, District, Presidency or State Railway Savings Banks or in the East Indian Railway Savings Bank for sums of money withdrawn from any of those banks.

[*N.B.*—This exemption applies in all cases in which the receipts would otherwise be liable to stamp-duty.]

37. Receipts given by opium cultivators or their representatives and by lambardars and khatedars in the Bihar and Benares Agencies for money paid to them by the Government as advances for the cultivation of opium.

38. Share warrants issued by a Company in pursuance of the Indian Companies Act, VI of 1882, section 30. This exemption is in respect of the duty specified in the Companies Act, VI of 1882, section 35, and will only take effect upon payment, as compensation for that duty, to the Collector of Stamp Revenue, of—

(*a*) Three-quarters per centum of the whole subscribed capital of the Company; or

(*b*) if any Company which has paid the said duty or composition in full subsequently issues an addition to its subscribed capital, three-quarters per centum of the additional capital so issued.

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* Under Notification No. 2897S R, dated the 7th June 1894, published at pages 342 to 353, Part I of the *Gazette of India*, dated the 9th June 1894. All previous Notifications under section 8 of the Indian Stamp Act, I of 1879, are cancelled, but not so as to affect their past operation.

C. A. P.—Reg. No. 3275J—700—25 9-94

SEPTEMBER 1894.

THE HON'BLE C. C. STEVENS.

No. 1.

Substitute the following for rule 5, Section VI (*b*), page 19 of the Revenue Officers' Manual, 1888 :—

"Collectors are to submit to the Commissioner, before the 1st of June and October in each year, a programme of their proposed tour in the interior during the ensuing rainy and cold weather, respectively."

No. 2.

As progress reports of larger surveys are submitted by the Director of Bengal Surveys, forms 13 and 14 (Appendix C) on pages 69 and 70 of the Settlement Manual, 1888, are hereby *cancelled*. The forms 15 and 15 (*b*) in the same Appendix are also *cancelled*.

2. *For* Rule 9 as amended by Circular Order No. 5 of September 1893, and Rule 9 (*b*), Chapter XIII, page 35 of the Settlement Manual, 1888, *substitute* the following and *cancel* statements A and B on pages 36 and 37 : —

"9. Officers in charge of settlement operations under the control of the Director of Land Records will submit to him *monthly* through the prescribed channel statements in the tabular forms 13, 14, 15, 15 (1), 15 (2) and 15 (3), Appendix C (hereby prescribed), showing progress made in khanapuri, attestation, assessment and case-work and the financial condition. The first three columns of statement No. 15 (4) referred to in Rule 9 (*b*) following should also be filled up and submitted monthly, the statement being completely filled up and submitted with the annual report. The Director will prepare and submit as often as possible brief summaries of these returns for the information and orders of the Board. He will make his own arrangements to keep

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himself informed of the progress and cost of demarcation and field survey work in settlements under his supervision.

For petty settlements not under the control of the Director of Land Records, for which these monthly returns would be too elaborate, the authority empowered to confirm the settlement may sanction the use of such simpler forms as are suited to the circumstances of the case. The Commissioner is to submit to the Board *quarterly* returns of progress in surveys and settlements under the Tenancy Act which are under his supervision and in the recovery of costs under section 114 of the Act in forms Nos. 15B (revised) and 15C, Appendix C. The first three columns of statement No. 15 (4) referred to in Rule 9 (*b*) following should also be filled up and submitted quarterly, the statement being completely filled up and submitted with the statement 15B for the quarter ending March. Similar statements are to be submitted by the Collector to the Commissioner. It is optional with the latter to make the Collector's statements monthly instead of quarterly, and this will ordinarily be found advisable during the cold-weather months while the main work of the settlement is being done.

The returns for the month ending 30th September and the returns for the months or the quarters, as the case may be, ending 31st March will show the whole progress made during the preceding 12 months instead of the progress made in those months or quarters.

"9 (*b*) Officers in charge of settlements under the Director's control will submit direct, or through the prescribed channel, so as to reach the Director on the 1st November, a full report for the year ending 30th September with a set of returns giving figures for the year. In the preparation of the yearly progress report the object should be to convey to higher authorities in a concise and intelligent form the actual progress made during the preceding 12 months and from the beginning, the stage reached, and the general estimate of the work remaining to be done, with the cost. But every Settlement Officer should understand that it is desirable for him to insert in his annual report any points outside of the headings prescribed below which may be of interest to the authorities or of utility to the future conduct of settlement work. The information to be conveyed in the annual settlement report of a Settlement Officer should ordinarily be grouped under

the following main headings, but the list should be taken as suggestive rather than exhaustive:—

(1) *General Information.*—Name and tauzi number of the estate or local area under settlement, law under which settlement is being conducted, and the number and date of the Government notification and orders of authority sanctioning the operations.

(2) Area dealt with under each different stage of work, with a description of the circles into which the area was divided.

(3) Staff, period for which each officer has been employed, circle held by each officer, distribution of work, and number of days spent by each officer on tour.

(4) Record-writing, amount done during the year under report and from the beginning, number of officers employed on inspection, and the time spent by each on this work, number of villages inspected and of plots tested, number of villages of which records were completed during the year.

(5) Attestation, including record of rents, determination of status and draft publication of records during the year under report, and from the beginning. In the paragraph dealing with this subject, information should be given showing for each circle and officer the period for which the officer has been employed on this branch of the work, and the number of villages, tenancies and plots attested during the year under report; also information, for the whole area for which records have been attested, as to the status and rents of tenants as recorded in the khatians, a table being compiled in form No. 15 (4), Appendix C, hereby prescribed.

(6) Progress made in settlement of fair rents. Under this head should be compared former rentals and fair rents now settled for completed areas or for tenants for whom fair rents have been settled, and the principles should be stated on which fair rents have been settled.

(7) Progress made in the disposal of case-work, with remarks on any special difficulties or points of interest which may have arisen.

(8) Final publication of records, arrangements for deposit of records and distribution of copies to landlords and tenants, apportionment of costs of survey and settlement.

(9) Progress made in assessment of land revenue, system of assessment, financial results, appeals, collections of new assessment where introduced.

(10) Cost (*a*) of survey and (*b*) of settlement during the year and from the beginning as compared with the estimates.

(11) Arrangements for realisation of costs of survey and settlement; amount realised (if any).

(12) Notice of any failure to realise the estimate of land revenue made in a forecast, or of delay in bringing a new assessment into force.

(13) Maintenance of records. Arrangement made, if any, to keep the records up to date.

(14) Maintenance of boundary marks.

Under heads (4), (5), (6), (8) and (9) above, a comparison should be made between the work actually done and the programme of the year."

3. The new monthly returns in forms Nos. 13, 14, 15, 15 (1), 15 (2) and 15 (3) and the revised quarterly return in form 15 (B), Appendix C, prescribed by the revised Rule 9 above, and the new form 15 (4) of the same Appendix prescribed by the revised Rule 9 (*b*), will all take effect from the 1st October 1894, excepting only form 15 (3) which has already been introduced with effect from 1st April 1894.

4. The forms above prescribed should be obtained on indent from the Superintendent of Stationery, Calcutta.

5. *For* the last sentence in Rule 1, Chapter XIV, page 43 of the Settlement Manual, 1888, *substitute* the following:—

"He will compile this report mainly from the materials furnished in the monthly progress returns of the Settlement Officers. The Board will incorporate it in their Land Revenue Administration Report."

6. In Rule 2 of the same chapter *substitute* December *for* November and January *for* December.

7. *Strike out* Rule 3 of the same chapter.

APPENDIX C.

FORM No. 13.

Settlement Officer's Monthly Return of Khanapuri Work.

Name of Revenue Officer employed.	Name of Circle.	Number of villages in the circle.	Area of the circle in square miles.	NUMBER OF VILLAGES OF WHICH KHANAPURI WORK WAS COMPLETED.		Area of villages in which khanapuri has been completed to end of the month.	Number of villages of which khanapuri is going on but is incomplete.	Number of villages inspected by Revenue Officer during the month.	Number of amins inspected by Revenue Officer during the month.	Number of plots of which the khasra entries were tested during the month.	REMARKS.
				Up to end of the previous month.	During the month.						
1	2	3	4	5	6	7	8	9	10	11	12

N.B.—In this and all other monthly returns the figures given under the headings "up to end of previous month" or "of month under report" should be those from 1st October of the current year, not those from the beginning of settlement operations.

For the Annual Report (for 1st October—30th September) the figures given should be those for the previous year and for the year under report.

APPENDIX C.

Form No. 14.

Settlement Officer's Monthly Return of boundary disputes dealt with under the Bengal Survey Act.

Name of Revenue Officer.	Number instituted up to the end of the previous month.	Number instituted during the month.	Total.	Number disposed of to end of the previous month.	Number disposed of during the month.	Total.	Number remaining at the end of the month.	Number of appeals up to end of the month under report.					Remarks.
								Instituted.	Decided.	Number of cases in which the decision of the Revenue Officer has been—			
										Upheld.	Modified.	Reversed.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Note.—For the Annual Report the figures given should be those for the previous year and for the year under report.

APPENDIX C.

FORM No. 15.

Settlement Officer's Monthly Return of attestation work, including final publication of records.

Name of Revenue Officer.	Name of Circle.	Number of villages in the circle.	Area of the circle in square miles.	Number of villages for which records have been received from the Survey Department.	ATTESTATION WORK DONE UP TO THE END OF THE PREVIOUS MONTH.				ATTESTATION WORK DONE DURING THE MONTH.				NUMBER OF VILLAGES OF WHICH RECORDS HAVE BEEN DRAFT-PUBLISHED.		NUMBER OF VILLAGES OF WHICH RECORDS HAVE BEEN FINALLY PUBLISHED.		REMARKS. (Here note adequacy of work done or cause of failure to work up to programme.)
					Number of villages.	Number of square miles.	Number of tenants.	Number of plots.	Number of villages.	Number of square miles.	Number of tenants.	Number of plots.	Up to the end of the previous month.	During the month.	Up to the end of the previous month.	During the month.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

N.B.—"Up to the end of the previous month" means from 1st October of the current year.

NOTE.—For the annual report, for the heading "up to end of the previous month," substitute "during the previous year," and for the heading "during the month," substitute "during the year under report."

APPENDIX C.

FORM No. 15 (1).

Settlement Officer's Monthly Return of cases under Section 104 of the Tenancy Act for Settlement of Fair Rents.

Name of Revenue Officer.	Name of Circle.	Area of circle in square miles.	NUMBER OF VILLAGES IN WHICH CASES HAVE BEEN INSTITUTED.			NUMBER OF VILLAGES IN WHICH CASES HAVE BEEN DISPOSED OF.			NUMBER OF TENANTS FOR WHOM FAIR RENTS HAVE BEEN SETTLED.			Former rental of tenants included in column 12.	New rental settled for tenants in column 12.	NUMBER OF DECISIONS APPEALED AGAINST TO SPECIAL JUDGE.			NUMBER OF APPEALS DECIDED.			NUMBER OF DECISIONS OF REVENUE OFFICER AS IN COLUMN 20—			REMARKS. (State here the grounds on which fair rent decisions are appealed against or impugned in appeal and summarise orders of courts of appeal.)
			To end of previous month.	During the month.	Total.	To end of previous month.	During the month.	Total.	To end of previous month.	During the month.	Total.			To end of previous month.	During the month.	Total.	To end of previous month.	During the month.	Total.	Upheld.	Modified.	Reversed.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24

NOTE.—In the Annual Report the figures given should be for the previous year and for the year under report.

APPENDIX C.

FORM No. 15 (2).

Settlement Officer's Monthly Return of Objections under Section 105 *and Disputes under Section* 106 *of the Bengal Tenancy Act.*

Name of Revenue Officer.	NATURE OF CASE.	Number instituted up to the end of the previous month.	Number instituted during the month.	Total.	Number disposed of to end of the previous month.	Number disposed of during the month.	Total.	Number remaining at the end of the month.	NUMBER OF APPEALS UP TO THE END OF THE MONTH UNDER REPORT.					REMARKS. (State grounds on which decisions have been appealed against and summarise orders of courts of appeal.)
									Instituted.	Decided.	Number of cases in which the decision of the Revenue Officer has been—			
											Upheld.	Modified.	Reversed.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	(1) Objections heard and considered under section 105 of the Tenancy Act. (2) Disputes tried as civil suits under section 106 of the Tenancy Act.													

NOTE.—For the Annual Report the figures given should be those for the previous year and for the year under report. The heads in column 2 are to be repeated against each name in column 1.

APPENDIX C.

FORM No. 15 (3).

Settlement Officer's Monthly Financial Statement.

Main sub-heads of Budget.	Budget allotment (against each sub-head).	Expenditure to end of the previous month (against each sub-head).	Expenditure during the month (against each sub-head).	Balance remaining (against each sub-head).	REMARKS.*
1	2	3	4	5	6
(1) Settlement Officer—					
a. Salary and allowances					
b. Establishment					
c. Contingencies					
Employed on Khanapur.					
(2) Assistant Settlement Officers—					
a. Salaries and allowances					
b. Establishment					
c. Contingencies					
Employed on attestation.					
(3) Assistant Settlement Officers—					
a. Salaries and allowances					
b. Establishment					
c. Contingencies					
Employed on assessment.					
(4) Assistant Settlement Officers—					
a. Salaries and allowances					
b. Establishment					
c. Contingencies					
Employed on other stages of work (to be detailed in the statement).					
(5) Assistant Settlement Officers—					
a. Salaries and allowances					
b. Establishment					
c. Contingencies					

* *Column* 6.—In this column enter any request for larger allotment or redistribution of allotment under main heads, or offer to surrender a portion not likely to be required.

N.B.—For the Annual Report, the figures given should be those for the previous year and for the year under report.

APPENDIX C.

FORM No. 15 (4).

Statement to be used in Monthly and Annual Reports showing the status and rent of tenants as recorded in the khatians from commencement of settlement to close of year under report.

CLASS OF CULTIVATOR.	PARTICULARS OF CULTIVATED LANDS.					REMARKS.
	Number of holdings.	Aggregate cultivated area held by each class.	Average area of cultivated lands per holding.	Rent.	Average rent per cultivated acre.	
1	2	3	4	5	6	7
1. Proprietor's *sir* (*nij jote*)						
2. Held by proprietors, but not true *sir* ..						
3. In cultivating possession of tenure-holders						
4. Raiyats at fixed rates or fixed rents ...						
5. Settled raiyats						
6. Occupancy raiyats						
7. Non-occupancy raiyats						
8. Rent-free holders						
Total ...						

NOTE.—The first three columns of this statement should be filled up and submitted monthly, and the statement should be completely filled up and submitted with the Annual Report.

APPEN

FORM

[Chapter XIII,

Statement showing progress made in proceedings under Chapter X of Records during the quarter

I.	II.						III.			IV.					
	GENERAL INFORMATION.						AREA SURVEYED IN ACRES			AREA AND VILLAGES OF WHICH KHANAPURI HAS BEEN COMPLETED					
										Up to end of the preceding quarter.		During the quarter under report.		Total.	
District.	Name and designation of Revenue officer employed and when employed.	Name and tauzi number of estate.	Number and date of notification for survey-settlement and the section of the Act under which it was issued.	Estimated area in acres.	Total number of villages.	Total number of tenants in villages in column 6.	Up to end of the preceding quarter.	During the quarter under report.	Total.	Acres.	Villages.	Acres.	Villages.	Acres.	Villages.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

FOOT-NOTE.—Column 3. Government and Private

DIX C.

No. 15B.

Rule 9.]

the Tenancy Act not under the control of the Director of Land ending the

V.	VI.																
INSPECTION WORK, KHANAPURI.	ATTESTATION WORK.																
Inspected by the Revenue Officer during the quarter under report.			Number of villages of which the records have been prepared for attestation		Number of villages, &c., of which the records have been attested						Number of villages of which the records have been draft-published under section 105(1) of the Act		Number of villages of which the records have been finally published under section 105(2) of the Act		Number of tenants whose rent has been recorded and status determined in khatian finally published under section 105(2) of the Tenancy Act		
					Up to end of previous quarter.			During this quarter.									
Villages.	Amins.	Number of plots of which khasra entries were tested.	Up to end of the preceding quarter.	During this quarter.	Villages.	Tenants.	Plots.	Villages.	Tenants.	Plots.	Up to end of previous quarter.	During this quarter.	Up to end of previous quarter.	During this quarter.	Up to end of the preceding quarter.	During this quarter.	Total.
17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34

estates should be separately shown.

Statement showing progress made in proceedings under Chapter X of

VII.

CASE-WORK.

Nature of cases.	Instituted			Disposed of			Pending.	Appeals in which the decision of the Revenue officer has been—		
	Up to end of previous quarter.	During the quarter under report.	Total.	Up to end of previous quarter.	During this quarter.	Total.		Upheld.	Modified.	Reversed.
35	36	37	38	39	40	41	42	43	44	45
Original cases.										
1. Boundary disputes dealt with under the Bengal Survey Act, V of 1875.										
2. Cases under section 104 of the Bengal Tenancy Act, VIII of 1885, for settlement of fair rents.										
3. Objections under section 105 of Tenancy Act.										
4. Disputes under section 106 of Tenancy Act.										
Appeals.										
5. Appeals to the Special Judge ...										
6. Appeals to the Collector and Commissioner under the Bengal Survey Act.										

FOOT-NOTE.—Column 35. The heads are to be repeated against each estate in column 3.
" 49. The cost for the group of estates placed under each Revenue
In column of remarks explain adequacy of work done or cause of failure
modified or impugned in appeal and summarise orders of courts of appeal.

N.B.—The return will be accompanied by a statement in Form No. 15 (4), Appendix C Manual.

the Tenancy Act during the quarter ending the —concld. REV. CIR.

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VIII.				IX.
EXPENDITURE.				
Estimated total cost.	Allotment for the current year.	Incurred up to end of previous quarter.	Incurred during the quarter under report.	REMARKS. (State here principles on which fair rents have been settled, grounds on which the Settlement Officer's decisions have been appealed against, and summarise orders of courts of appeal.)
46	47	48	49	50

officer should be totalled.
to work up to the programme or standard, and also grounds on which fair rent decisions are
and enter explanation of expenditure in excess of the estimates (if any).
of the Settlement Manual 1888, referred to in Rule 9 (revised), Chapter XIII of the

No. 3.

REV. CIR. SEPT. 1894.

THE Lieutenant-Governor having in his minute on Mr. Macpherson's report on Tauzi procedure expressed a desire that in future malikana should be calculated on the actual average demand as fixed for a term of years, the Board, after correspondence with the Government on the subject, now issue the following rule in substitution of the present rule 8, in chapter VII, page 25, of the Settlement Manual, 1888, which is hereby cancelled:—

"8. The calculation of malikana is regulated by section 44. Regulation VIII of 1793, as modified by clause 2, section 5, Regulation VII of 1822, under which the allowance varies from 5 to 10 per cent.

Malikana.

In every case of settlement the Collector should call upon the proprietor to specify the amount of jama at which he is willing to engage, and if he refuses to name any amount, the malikana is to be calculated on the net revenue derived by Government from the estate on account of the year preceding that in which the Collector makes his requisition. Ordinarily, where no special reasons exist to the contrary, the rate should be fixed at 10 per cent. on the proposed assessment, if the zamindar proposes one which is too low to accept, or 5 per cent. on the net raiyati assets, that is to say, the average raiyati demand minus average cost of collections, when the zamindar does not specify the jama which he is willing to give. The amount payable on account of malikana should, in every case, be fixed for a term of years."

No. 4.

Rev. Cir.
Sept. 1894.

The following revised form of Register D of intermediate mutations under the Land Registration Act, VII (B.C.) of 1876, prescribed by the Board of Revenue, having been approved by Government, is to be substituted for the form at page 64 of the Land Registration Manual, 1889:—

Board's Register D. revised in 1894.

Name of estate—Bazidpur Bowra. Number in Tauzi 71.

Page Number. Name of pargana—Basotra. Number in Government Register A. 1025.

Name of thana—Pupri. Number in Mauzawar Register 21.

1	2	3	4								5		
Entry serial.	Name of proprietor.	Character of interest, whether proprietor, manager, or mortgagee.	Specification of shares.								Separate Account, if any.		
			A.	G.	C.	Kt.	D.	R.	P.	K.	Tauzi sub-number.	Separate account case in Register 12. Number.	Year.
1	~~Mussumaut Bhola Kunar & Dhanna Kunar.~~	~~Proprietor.~~	~~4~~	...	...	...	...	...	...	...	~~1~~	~~21~~	~~1892-94~~
2	Shumeshar jha ...	Ditto	2	...	...	...	...	...	...	...	1	321	1893-94
3	Jageshar jha ...	Ditto	2	...	...	...	...	...	...	...	1	321	1893-94
4	Bhagwut Misr, Chhatar Dhari Misr and Tilak Dhari Misr.	Ditto	5	6	1	1	...	3	11	$1\frac{75}{125}$	...	...	...
5	~~Babua jha and Pho kahil jha.~~	~~Ditto~~	~~8~~	~~12~~	~~0~~	~~1~~	~~0~~	~~16~~	~~4~~	~~14$\frac{39}{125}$~~	...	...	...
6	Dhanna Kunar ...	Ditto	2	...	...	...	...	...	...	...	1	...	...
7	Dhunraj Singh ...	Ditto	2	...	...	...	...	...	...	...	1	...	...
8	Dhunraj Singh ...	Ditto	1	10	...	...	...	...	...	...	...	..	...
9	Babua jha ...	Ditto	1	3	2	1	2	16	4	$14\frac{39}{125}$	...	...	..

EXPLANATION OF ENTRIES :—

Serials 1 to 5 are collected from old Registers A and D.
Serials 6 and 7 are successors by inheritance of the share of serial 1.
The separate account (1) continues in force unchanged by the sale of share of serial 1.
Dhanraj Singh holding part of a separate account share and part of the residuary account share is shown twice for convenience.

INSTRUCTIONS.

The intention of this new form of register is to enable any one to see at a glance who are the existing registered proprietors of an estate. All entries relating to the same mahal will be made in the same page or pages.

The proprietors' names, their interests; their shares and addresses will be collected from the existing Registers A. and D. and posted in columns 2, 3, 4, and 8. The total of the shares should be always exactly sixteen annas, and this total should be frequently verified and struck in pencil only.

When a mutation is directed it will necessarily take the form of an order to strike out certain names and to enter certain other names (See Board's New Miscellaneous Form 220 A). The names of persons to be struck out and their shares will be neatly scored through in red ink. The new names will be entered below the last entry in the page. If a proprietor loses only a part of his share his name will nevertheless be scored out. His name will then, however, re-appear among the new entries with his new share shown against it.

Col. 1.—All entries will be given consecutive serial numbers.

Col. 5.—The entry in these columns may give some trouble at first. The information will usually be obtainable from either the separate account register, or the Estate's Ledger, or by issuing notices calling for information from the proprietors. Care must be taken that the necessary information is obtained in all future mutation cases.

Col. 6.—When a new name is entered in substitution of a previous entry the number and year of the case under which the order for mutation is passed will be entered here. It is unnecessary to make an entry here when a proprietor's name is merely scored out. Such double entries will only lead to confusion.

Col. 7.—When a new name is entered write substituted for serial..... "Inheritance" or "sale" or "gift," &c., as the case may be. Usually one or more separate pages will have to be given for every village of a mahal where it is situated in two or more villages, if the proprietors own different shares in the several villages. Where this is done, the village affected by the mutation is the village whose number in the Mouzawar register is entered at the head of the page, and this entry need not be repeated in this column. A separate page or pages must be kept for each mahal, and if necessary for each village in the mahal. Blank space must be reserved to admit of as many new entries as are likely to be made in ten years according to the estimate for each mahal.

Land Revenue Rupees 72-8-10.

6		7	8	9
MUTATION CASE IN REGISTER 4.		Brief description of mutation with mauzawar Register No. of village affected by the mutation.	Address of person entered in column 2.	REMARKS.
Number.	Year			
...	...	... ...	Bajo Putti Narha, Ph. Basotra.	
...	...	... ...	Mauza Kharka, Ph. Tirsuth.	
...	...	... ...	Ditto ditto.	
...	...	... ...	Pupri, Ph. Nanpur.	
...	...	... ...	Mauza Kharka, Ph. Tirsuth.	
6	1894-95	Substituted for serial 1, Residue after transfer.	Bajo Putti Narha, Ph. Basotra.	
6	,,	Substituted for serial 1, Inheritance.	Muzaffarpur town.	
9	,,	Substituted for serial 5, Purchase.	Ditto.	
9	,,	Substituted for serial 5, Residue after sale.	Mauza Kharka, Ph. Tirsuth.	

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2. It is not necessary to wait until Register A is re-written before this new form is brought into use. It can be used for all new mutations. In theory, whenever a kaifiyat is called for, all the names and shares from Register A and Register D are brought together, as is done in the first five entries in the sample form, and until this has been done no reliable kaifiyat can be given. If this then is done and posted in the new register and a cross-reference to the volume and page of the new register is made against the estate in question in Register A, and if all further mutations of this estate are posted in the same page or pages in the new register, gradually the new register will come into complete use, and for each estate all its proprietors' names will be found at one place.

3. The Superintendent of Stationery has been requested to print a few copies of the form of register with instructions, together with entries to illustrate how the form is to be kept up. One or two specimen pages should be inserted at the beginning of each register in order that the muharrir in charge of the register may easily understand how the entries are to be made. District Officers should make the necessary indent for specimen pages, as well as for blank forms of the register on the Superintendent of Stationery.

No. 5.

THE Board's Miscellaneous Form No. 220A, Form of order to the Record-keeper, and Road Cess Deputy Collector, ~~and officer in charge of the zamindari dák cess~~, at page 80 of the Land Registration Manual, 1889, is hereby cancelled, and the following revised form is to be substituted in its place:—

Board's Miscellaneous No. 220A (revised 1894), Kaifiyat for Mutation of Names.

Name of estate and tauzi number _____

NAME OF PROPRIETOR.	Character of interest.	SPECIFICATION OF SHARES.							SEPARATE ACCOUNT, IF ANY.			MUTATION CASE IN REGISTER 4.		Brief description of mutation with mauzawar register number of village affected by the mutation.	ADDRESS OF NEW PROPRIETOR.
									Tauzi sub-number.	Number.	Year.	Number.	Year.		
In lieu of															
Enter															

2. The Board desire that the final order on the record of the mutation case should be cast by the deciding officers in the shape of revised Form No. 220A now prescribed.

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E. V. WESTMACOTT, ESQ.

No. 6.

IN the rules noted below of the Bihar and Benares Opium Manuals, Part III, the word "Calcutta" shall be substituted for the word "Howrah":—

Bihar Opium Manual, Part III, 1892.

Rule 318 (1), line 2.
„ 318 (2), „ 2.
„ 318 (3), „ 3.
„ 360, „ 5.
„ 362, lines 1 & 8.
„ 363, line 2.
„ 364, „ 3.

Benares Opium Manual, Part III, 1891.

Rule 308 (*b*), line 3 and line 2 of the footnote to the rule.
(*c*) „ 5.
(*d*) „ 3.
„ 419 (*c*) „ 2.
„ 420 „ 4.
„ 422, lines 2 and 7.
„ 423, line 2.
„ 424 „ 4.

C. A. P.—Reg. No. 3463J—700—10-10-94.

OCTOBER 1894.

THE HON'BLE C. C. STEVENS.

No. 1.

RULE 8 in Section VII of the Records Manual is hereby cancelled, and the following revised rule is substituted in its place:—

"8. The records of all decided cases shall be forwarded quarterly to the district record-room in bundles after the expiration of one year from the date of their disposal.

Commissioners are, however, authorised, according to local circumstances, to propose to the Board shorter periods for retention at subdivisions of the records of different kinds."

E. V. WESTMACOTT, ESQ.

No. 2.

THE following rules are issued by the Board of Revenue, with the sanction of Government, for the guidance of Excise officers and officers of the Opium Department when dealing with poppy cultivators in the Bihar Opium Agency found in possession of contraband opium. These rules should be inserted at page 62 of the Excise Manual, 1891:—

Prosecution of poppy cultivators.

Whenever an officer of the Excise Department finds opium in the possession of an opium cultivator in any of the opium-producing districts, he shall, without delay, report the case to the Excise Deputy Collector of the district for orders. The Deputy Collector shall take the orders of the District Officer on the report, and should it be decided to prosecute the accused criminally, he shall forward the report to the Sub-Deputy Opium Agent of the sub-agency in which the accused cultivates poppy, with the request to

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sanction the prosecution. The Opium officer will, after full consideration of the circumstances of the case, the character and the antecedents of the accused, his previous season's deliveries as compared with his license average and estimates, &c., return the report to the Deputy Collector with his permission or refusal, as the case may be. In the latter case, the matter may be further referred to the Opium Agent, whose orders will be final. No cultivator of poppy shall be prosecuted by any Excise officer for possession of opium, except with the permission of the Opium Department.

E J. H —Reg. No. 3889J—700 —9-11-94.

NOVEMBER 1894.

THE HON'BLE C. C. STEVENS.

No. 1.

FOR the foot-note inserted by the Board's Circular Order No. 10 of September 1893 to Register 23, Section IV, Chapter VIII, page 147, of the Board's Rules, 1888, *substitute* the following:—

"For the districts of the Orissa Division the heading of Register No. 23 shall be—

"Estates, tenures, under-tenures, and raiyati holdings sold under Act X of 1859, Act VIII (B.C.) of 1865, and Act VIII of 1885."

No. 2.

THE attention of all Revenue Officers is drawn to the following observations recorded on the Government Resolution on the Board's Land Revenue Administration Report for 1893-94:—

Paragraph 7—Temporarily-settled Estates.— * * *

The largest item outstanding is Rs. 36,224, due from the Basudebpore Ward's Estate in Midnapore; but it is not understood why this estate is still shown in this class; this estate had been taken under Government management in the hope of rescuing it from its desperate indebtedness, but finding it impossible to realize that hope it has lately been released, with the exception of the Jallamutha mahal, which is attached to effect the realization of this arrear. The arrear collections failed to reach the standard in one or other of the three subdivisions of estates in 20 districts. The Lieutenant-Governor trusts that the Board will continue to give this branch of the revenue administration their special attention.

Paragraph 10—Road and Public Works cesses.—

The increase of the current demand by nearly six lakhs in this quinquennial period represents the gain obtained by the revaluations

of certain districts. The collections have not, however, risen proportionately. This may be accounted for by the diminution in the arrear demand, the balances being three lakhs lower than at the beginning of the period. The current collections by which the year's work must really be judged are not shown in this report, but the total collections were nearly Rs. 64,000 less than last year. The percentage of collections ought to approximate much more closely to the standards required in the case of the land revenue.

Paragraph 12—*Operation of the Sale Laws.*— * * * The orders enjoining that the sales for arrears at one kist day should be effected before the next kist day comes round appear to have been neglected in several districts: the delays in holding sales were especially great in the districts of Bhagalpur, Cuttack, Patna, the 24-Parganas, Birbhum, Darbhanga, and Jessore. Considerable confusion and risk to the Government revenue must result from such delays. The Board are requested to take measures to enforce the existing orders.

Paragraph 17—*Surveys and Settlements.*— * * * The Board in paragraph 179 of their report have made some sound remarks as follows, in which the Lieutenant-Governor generally concurs:—

"When private individuals apply for surveys and records of right it is generally either because of their ignorance regarding the amounts of existing rents, or because of complicated disputes between the landlords and tenants concerned. Such cases are specially difficult, and there is great risk of errors in procedure being committed by untrained Deputy or Sub-Deputy Collectors who are necessarily put in charge of these operations. The supervision which can be exercised over them by the Board is not sufficient to prevent such errors, and it is feared Collectors and Commissioners cannot find time to adequately inspect these petty settlements on the ground while the operations are in progress. However desirable it may be to endeavour to settle disputes by resort to Chapter X of the Act, the Board are disposed to think that Collectors and Commissioners should hesitate to grant applications under section 103 unless competent officers to supervise the proceedings are at their disposal."

Paragraph 20—*Land Acquisition.*— * * * The remarks about the progress of work in the preceding paragraph apply also to the subject of land acquisition, and the Lieutenant-Governor is glad to see that in each case of land acquisition

proceedings a standard of work, *i.e.*, of the number of cases to be dealt with in the month, is laid down, and that the progress reports are examined for the purpose of ensuring the maintenance of the standard. The new Land Acquisition Act, I of 1894, came into force on the 1st March this year, and it is hoped that its provision will admit of proceedings being considerably expedited, and of the expenditure being curtailed within reasonable limits.

Paragraph 22—Advances under the Agriculturists' Loans Act.— * * * The Board are desired to request greater attention on the part of District Officers to this subject. It is very important that the recipients of advances should not be allowed to regard them as gifts from Government.

Paragraph 27—Training of Junior Civilians in Survey-Settlement work.— * * * The Lieutenant-Governor is not satisfied that in all cases sufficient attention has been paid to the orders of Government: in some cases the attempt to learn such work seems to have been rather perfunctory and of little use. The Board will be requested to enforce the orders of Government with greater fulness in the ensuing season.

No. 3.

THE attention of Revenue Officers is drawn to the Board's supplementary instructions to Rule 8 of Chapter II of the Government rules under the Tenancy Act circulated with Circular Order No. 6 of June 1888, and they are requested to see that the copies of the price-lists published under clause 3, section 39, of the Bengal Tenancy Act, VIII of 1885, in the several courts, thanas, and markets, are written in the vernacular of the district.

E. V. WESTMACOTT, ESQ.

No. 4.

WITH the sanction of Government, the Board direct that the annexed forms for well advances in *Kaithi* shall be substituted for forms Nos. 27 and 28 in Part II of the Bihar Opium Manual, 1892, and those in *Urdu* for forms Nos. 26 and 27 in Part II of the Benares Opium Manual, 1891.

REV. CIR.
Nov. 1894.

Opium Form No. 26.

BENARES OPIUM AGENCY.

AGREEMENT FORM—(*Well Advances*).

اقرار نامه کا فارم *

(زر پیشگي چاه)

یهه اقرار نامه پیش کرنے پر مسمی مذکور ولد مسمی
ساکن موضع پرگنه ضلع زر مندرجه ذیل جو تعمیر
چاه جدید یا مرمت چاه کهنه کے لئے اس غرض سے صرف کیا جایگا
که موضع کي کاشت پوست مین اضافه اور ترقي هو ، سب-ڈپٹي
افیون ایجنٹ سے بتاریخهاے مختلف مندرجهٔ ذیل (نقشه الف) بطور
قرض کے پانیکا مستحق هے * .

مسمی مذکور حسب وثیقه هذا سب-ڈپٹي افیون
ایجنٹ سے مطابق شرایط ذیل ادائے قرضه مذکور کے لئے
مقر اور پابند هوتا هے —

(الف) — یهه که چاه پخته اراضي نمبر متعلق موضع
مین تعمیر کیا جایگا ، یا یهه که چاه کهنه
اراضي نمبر متعلق موضع مین جسکا قطر
عنقریب هاتهه هے مرمت کیا جایگا
اور یهه کام مطابق شرط مندرجه نقشه (ب) ختم کیا جایگا *

(ب) — یهه که یهه قرض بتاریخهاے و به تعداد رقوم مختلف مفصله
ذیل واجب الادا هوگا :—

تاریخ	زر اصل	جمله
,,	,,	,,
,,	,,	,,

(ج) — یهه که اگر کوئي قسط اوس تاریخ کو جسکو وه واجب الادا
هو بیباق نکیجاے تو قرض کا اُسقدر حصه جو ادا
نهین کیا گیا هے اوس وعده خلافي کي تاریخ سے

معہ سود في صد سارھے بارہ روپیہ سالانہ کے واجب الادا
سمجھا جایگا *

(د) — یہہ قرض صرف اوسي کام مین جسکے لئے یہہ دیا گیا ہو
خرچ کیا جایگا جیسا شرط (الف) مین تفصیلوار
بیان کیا گیا ہے *

(ہ) — چاہ تیار ہو جانے پر " اوسکے کھاتے یا نمبر گي کاشت
پوست مین بیگھہ اراضي بقسم اعلی مضاف
کیجائیگي جسکے اور " اُس زمین کے محاصل کے
اضافہ سے جو زیر کاشت ہے افیون کي
پیداوار کي امید کي جاسکتي ہے *

شرح — جب اضافہ کاشت کي کوئي شرط نرہے تو اُلٹے کاماؤن
" " کے اندر کے الفاظ چھوڑ دئے جاینگے *

(و) — ان دو حالتونمین کہ اگر چاہ ' جسکے لئے زر پیشگي دیا
گیا ہے ناتمام چھوڑ دیا جاے ' یا اگر خلافی شرط
اقرار نامہ ہذا اُسکي طرف سے اضافہ رقبہ کاشت مین
قصور ہو ' اور یہہ کہ اگر سب - ڈپٹي افیون ایجنٹ
کے قابل اطمینان یہہ ثبوت قرار پا جاے
کہ قرض مذکور کا کوئي حصہ بیجا یا اقرار نامہ ہذا
کي کسي شرط کے خلاف صرف مین آیا ہے تو کل
زر مقروضہ معہ سود فیصد سارھے بارہ روپیہ سالانہ '
سب - ڈپٹي افیون ایجنٹ کو یکمشت فوراً عند الطلب اسکي
یا اسکے وارثان کیطرف سے واجب الادا سمجھا جایگا اور بطور
بقایا مالگذاري زمین یا اُس طریق سے ' جو بقایا مالگذاري
سرکار وصول کرنیکے لئے مقرر کیا گیا ہے ' وصول کیا جایگا *

دستخط سب - ڈپٹي افیون ایجنٹ *

شرایط مندرجہ بالا کو مین نے سمجھہ لیا ہے اور مین اُنپر رضامند ہون *

دستخط کاشتکار افیون *

نقشه (الف)

تاریخ وصول زر پیشگي *	زر پیشگي *				زر واپس شده *
	تعداد زر پیشگي *	دستخط یا بندہ زر پیشگي *	دستخط سب - کپتني افیون ایجنٹ *	تاریخ واپسي *	

(ب)

نقشه کار روائي مطابق شرط اول *

تاریخ *	اوس کام کي تفصیل جسے ختم کرنا ہے *
دسمبر یا جنوري تک ...	خام اینٹون کي ضروري تعداد شمار کے لئے تیار رکھني چاہئے، کٹي ہوئي اور خشک لکڑي جلانے کے لئے معہ جموٹ کے جو بنیاد چاہ کے لئے ضرور ہے تیار رکھني چاہئے *
مارچ یا اپریل تک ...	اینٹین تیار ہو جاني چاہئین اور گڑھا جتنا ممکن ہوسکے گہرا کھودا جانا چاہئے *
مئي تک ...	ماہ مئي میں کوٹھي گلائي جاني چاہئے اور جولائي تک بالکل گل جاني چاہئے *

Opium Form No. 27.

BENARES OPIUM AGENCY.

SECURITY FORM- (*Well Advances*).

فارم ضمانت *

چونکہ مسمی نے سب - ڈپٹي افیون ایجنٹ کو
اُن اراضیات مین جنکي تفصیل حاشیہ مین ہے ایک جدید چاہ کي
تعمیر یا کہنہ کي مرمت کے لئے ' اس غرض سے کہ کاشت پوست مین
اضافہ اور ترقي ہو جسکي انجام دہي کے لئے وہ گورنمنٹ سے جملہ
روپیہ بطور قرض کے پانیکا مستحق ہے ' ایک اقرارنامہ
تاریخ کو تحریر کردیا ہے ' مین مسمی
ولد مسمی ' ساکن موضع '
پرگنہ ' کوٹھي ' ضلع ' مسمی
کا ضمانت دار ہوتا ہون اور حسب وثیقہ ہذا مواہدہ
کرتا ہون کہ اگر مسمی ساکن موضع '
پرگنہ ' اوس مواہدہ کا عمل درامد ' جو اُسنے گورنمنٹ کے
ساتھہ کیا ہے ' مطابق شرایط مندرجہ اقرار نامہ متعلق تعمیر یا مرمت
چاہ واقع موضع جسکے لئے قرضہ دیا گیا ہے ' نکر سکے
یعنی اُس قرضہ کو علاوہ اُس کام کے صرف کرے یا
کوئي قسط اوس تاریخ کو جسکو وہ واجب الادا ہوجاے
نہ دے سکے تو مین اِسقدر روپیہ معہٗ سود في صد ساڑھے بارہ روپیہ
سالانہ کے حساب سے کہ جسقدر وہ روپیہ پورا کرنے کے لئے ضرور ہو
ادا کرنیکا ذمہ دار ہونگا اور یہہ روپیہ بطور بقایا مالگذاري زمین
یا اُس طریق سے جو بقایا مالگذاري سرکار کے لئے مقرر ہے وصول
کیا جایگا *

تفصیل جایداد *

جایداد *	حدود *

شرط (ب) کے مطابق کام کی تفصیل *

تاریخ *	جس کام کو انجام دینا ہے اُسکی تفصیل *

Opium Form No. 27.

BIHAR OPIUM AGENCY.

AGREEMENT FORM—(*Well Advances*).

क़रार-नामे का शक्ल।

(कुएं के लिए पेशगी)।

इस क़रार-नामे के पेश करने पर ऊपर बनाया हुआ बेटा का, रहने-वाला ज़िले , परगने , मौजे का सब-डिपुटी अस्सीस्टेण्ट के पास से नीचे लिखी हुई शर्तों को (नक़्शा अ) नीचे बनाया हुआ रुपया बग़ैर क़र्ज़ के पाने का मुस्तहक़ होगा, जो गाँव में पोस्त की खेती के बढ़ाने और तरक़्क़ी करने के लिए नया कुआं बनाने और पुराने कुएं की मरम्मत करने में ख़र्च किया जाएगा।

ऊपर बनाया हुआ इस की नू से सब-डिपुटी अस्सीस्टेण्ट के पास नीचे लिखी हुई शर्तों के मुताबिक़ क़र्ज़ के रुपयों के लिए अर्ज़ करने

REV. CIR.
Nov. 1894.

કે લિએ ક઼રાર કરતા હૈ, ઔર અપને તફ પાવન્દ કરતા હૈ :—

(અ) કિ, ખેત ન૦ મેં જો ગાંવ મેં હૈ, એક પક્કા કુઆં વનાએગા, ઔર ખેત ન૦ મેં જો મૌજે મેં હૈ, પુરાને કુએં કી મરમ્મત કરેગા, જિસ કા વ્યાસ ક઼રીવ હાથ હૈ, ઔર યહ કામ નક઼શે વ કી શર્તોં કે મુતાવિક પૂરા કિયા જાએગા ।

(વ) કિ, વ઼હ ક઼ર્જ લિયા હુઆ રુપેઆ નીચે વતાઈ હુઈ તારીખ઼ોં કો ઔર તાયદાદોં મેં ફિર અદા કિએ જાને લાઇક હોગા—

તારીખ઼ ।	અસલ ।	જોડ઼ ।
"	"	"
"	"	"

(સ) કિ, અગર કોઈ ક઼िસ્ત ઉસ દિન, જિસ દિન અદા કી જાની ચાહિએ, અદા નહીં કી જાએ, તો ક઼ર્જ કા રતના હિસ્સા, જો ફિર અદા નહીં કિયા ગયા હો, ઉસ કે ન અદા કરને કી તારીખ઼ સે સાલાને ૧૨॥, રુપએ સૈકડ઼ે સૂદ કે સાથ અદા કિએ જાને લાઇક સમઝા જાએગા ।

(ડ) કિ, ક઼ર્જ લિયા હુઆ રુપેઆ શર્ત (અ) મેં વતાએ હુએ તૌર પર સિર્ફ ઉસ કામ કે લિએ

ખ़ર્ચ કિયા જાએગા, જિસ કે લિએ વહ દિયા ગયા
હૈ ।

(ઈ) કિ, કુઆં વન જાને પોછે "ઉસ કે નમ્વર
યા ખાતે કી પોસ્ત કો ખેતો વોઘે, અચ્છો ઝ઼મોન
સે વઢ઼ા દો જાએગી, જિસ સે ઔર" ઉસ ઝ઼મોન સે,
જિસ મેં ખેતો હો રહી હૈ, પૈદાવાર વઢ઼ જાને
કે સવવ અશ્ઢીમ ક઼રીવ હો સક્તી હૈ ।

નોટ—જો ખેતો કે વઢ઼ાને કો નિસ્વત કોઈ શર્ત
ન હો તો ઉલ્ટે કામાયોં કે જીતર કી રવાર્ત નિકાલ
દી જાનો ચાહિએ ।

(શ) કિ, ઇન દો હાલતોં મેં, જો વહ કુઆં પૂરા
ન ખુદવા કે છોડ઼ દિયા જાએ, જિસ કે લિએ રુપયા
પેશગો દિયા ગયા હૈ, યા જો ઇસ ક઼રાર-નામે કી
શર્ત કે ખ઼िલાશ઼ ઉસ કી તરશ઼ સે ખેતો કે રક઼વે કે
વઢ઼ાએ જાને મેં કસર હો, ઔર અગર સવ-ડિપ્ટો અશ઼ીમ
એજેન્ટ કે જરોસે કી હદ તક યહ વાત
સાવિત હો જાએ કિ, ક઼ર્જ લિએ હુએ રુપએ કા કોઈ
હિસ્સા કિસી ઔર કામ મેં લગાયા ગયા હૈ, યા ઇસ
ક઼રાર-નામે કી શર્તોં કે ખ઼िલાશ઼ ખ઼ર્ચ કિયા ગયા
હો, તો ઉસ કા ક઼ર્જ લિયા હુઆ કુલ રુપયા સાલાને
૧૨॥, રુપએ સૈકડ઼ે કે હિસાવ સે સૂદ કે સાથ, હ઼ટ
અદા કિએ જાને લાઇક઼ હોગા, ઔર ઉસ કી યા ઉસ

કે ખાનશીનોં કી તરફ સે સવ-ડિપ્ટી અફ઼ીમ એજેન્ટ
કો, માંગને પર, અદા કિએ જાને ઠારક
હોગા, ઔર વાક઼ો માલગુઝારી ઝમીન કે તૌર પર યા
ઐસો કાર-રવાઈ કરકે વસૂલ કિયા જાએગા, જો
વાક઼ો સરકારી માલગુઝારી કે વસૂલ કરને કે લિએ
વતાઈ ગઈ હૈ ।

દસ્તખ઼ત સવ-ડિપ્ટી અફ઼ીમ એજેન્ટ——————

મૈં ને ઊપર વતાઈ હુઈ શર્તોં કો સમઝ લિયા હૈ
ઔર મૈં રાઝ઼ી હૂં ।

અફ઼ીમ કી ખેતી કરને-વાલે કે દસ્તખ઼ત——————

નક઼શા અ ।

પેશગી રુપયા પાને કી તારીખ઼ ।	પેશગી ।				શિર અદા કિયા હુઆ રુપેયા ।
	પેશગી રુપેયા ।	પેશગી રુપેયા પાને-વાલે કે દસ્તખ઼ત ।	સવ-ડિપ્ટી અફ઼ીમ એજેન્ટ કે દસ્તખ઼ત ।	શિર અદા કરને કી તારીખ઼ ।	

વ ।

પહલી શર્ત કે મુતાવિક કાર-રવાઈ કા નકશા ।

તારીખ ૧	ઉસ કામ કી તશ્સીલ જો પૂરા કિયા જાએગા ।
યાનો દિસમ્વર યા જનવરી તક ।	જરૂરી કચચી ફટેં વનવાઈ જાએંગી, ઔર ગિન્તી કો જાને કે લિએ તૈયાર રહેંગી, ઔર સૂખી લકડી ભી જલાને કે લિએ કાટ કે તૈયાર રખી જાએંગી, ઔર જમોટ ભી, જો કુએં કી વુનિયાદ ડાલને કે લિએ ચાહિએ, તૈઆર રહેગી ।
માર્ચ યા અપ્રેલ તક	ફટેં પૂરે તૌર સે તૈયાર રહેંગી ઔર જહાં તક હો સકે, ગહરા ગઢા ખોદા જાએગા ।
મઈ તક ...	મઈ મેં કોઠી ગલાઈ જાનો ઔર જૂલાઈ તક વિલકુલ ગલ જાની ચાહિએ ।

Opium Form No. 28.

BIHAR OPIUM AGENCY.

SECURITY FORM—(*Well Advances*).

ળમાનત-નામે કા શ્ઢામે ।

ને પોસ્ત કી ખેતી કે વઢાને ઔર
ઉસ કી તરક્કી કરને કો નળર સે હાશિએ મેં વતાએ
હુએ ખેતોં મેં નએ કુએં વનાને ઔર પુરાને કુએં કી
મરમ્મત કરને કે લિએ, ળિસ કામ કે કરને કે વાસ્તે
ઉસ કો સરકાર સે કુલ રુપએ વ-તૌર કર્ળ કે
પાને કા હક્ હોગા, સવ-ડિપ્ટી અશ્ઢોમ એજેન્ટ
કે પાસ એક ઇક્રાર-નામા તાઃ કો લિખ દિયા
હૈ, ઇસ લિએ મૈં વેટા કા, રહને-વાલા
ળિલે કોઠી પરગને મૌજે
કે લિએ ળામિન હોતા હૂં ઔર ઇસ કી
રૂ સે ઇક્રાર કરતા હૂં કિ, ળો વહ આદમી ળિસ કા
નામ હૈ ઔર ળો મૌજે ,
પરગને કા રહને-વાલા હૈ, મૌજે
મેં કુઆં વનાને યા ઉસ કો મરમ્મત

કરને કી નિસ્વત, જિસ કે લિએ ઉસ કો સર-કાર સે કર્ઝ દિયા ગયા હૈ, ઉસ કે ઇક્રાર-નામે મેં લિખી હુઈ શર્તોં કે મુતાવિક સરકાર કે સાથ કિયા હુઆ યહ ઇક્રાર, ઉસ રુપએ કો ઠીક ઠીક કામ મેં ન લાકર યા ઉસ કી કોઈ કિસ્ત ઉસ તારીખ કો જિસ કો વહ અદા કી જાને લાઇક હો, અદા ન કરકે પૂરા ન કર સકેગા, તો મૈં ઐસા રુપયા, જો સરકાર કા રુપયા પૂરા કરને કે લિએ ઝરૂર હો, સાલાને ૧૨॥) રુપએ સૈકડે કે હિસાવ સે વ્યાજ કે સાથ અદા કરને કે લિએ જિમ્મેદાર હોઊંગા, ઔર ઐસા રુપયા વ-તૌર વાકી લગાન ઝમીન કે, યા ઐસી કાર-રવાઈ કી રૂ સે જો સરકારી વાકી માલગુઝારી કે લિએ વતાઈ ગઈ હૈ, વસૂલ કિયા જા સકેગા ।

તશ્રુસીલ જાએદાદ ।

જાએદાદ ।	ચૌહદ્દી ।

શર્ત વ કે મુતાવિક્ તશ્ઝસીલ-વાર વયાન ।

તારોખ્ ।	ઉસ કામ કી તશ્ઝસીલ જો કિયા જાએગા ।

No. 5.

THE Board direct that the following shall be substituted for paragraph 2 of rule 106, printed at page 23 of Part II of the Bihar Opium Manual, 1892:—

"These orders apply equally to cases taken up by Excise officers, the reference to the Sub-Deputy Opium Agent being made by the Excise Deputy Collector in such cases. The object is to discourage false informers and to save the opium cultivators from unnecessary annoyance."

No. 6.

THE clause inserted with reference to Circular Order No. 14 of March 1894 as condition IIIA in all licenses issued after 1st March 1894 relating to the sale of imported spirituous and fermented liquors shall be numbered as condition IV and inserted in the license forms Nos. 12, 13, 18, 20, 21, and 22, and the conditions that follow shall be renumbered.

2. With reference to the corrections indicated in the third and fourth paragraphs of the Board's Circular Order No. 5 of May 1894, the following corrections shall be made in the reference to the rules in the headings of the forms enumerated below:—

Form No.	40,	page	234,	for clause	80	substitute clause		69
,,	63	,,	267	,,	81	,,	,,	70
,,	90	,,	288	,,	33	,,	,,	32
,,	91	,,	289					
,,	92	,,	290					
,,	93	,,	291					
,,	94	,,	292					
,,	95	,,	293					
,,	96	,,	294					
,,	97	,,	295	,,	34	,,	,,	33
,,	98	,,	296					
,,	99	,,	297					
,,	100	,,	298					
,,	101	,,	299					
,,	102	,,	299					
,,	103	,,	300					
,,	104	,,	301					
,,	105	,,	302					
,,	106	,,	303	,,	35	,,	,,	34
,,	107	,,	304					6
,,	108	,,	305	,,	37	,,	,,	32
,,	109	,,	306	,,	43	,,	,,	42

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	„	111	„	307	„	46	„	„	45
	„	112	„	308					
	„	113	„	309	for clauses	55, 56 & 57	„ clauses	54, 55 &	56
	„	114	„	310	„	57 & 58	„	„	56 & 57
	„	115	„	311					
	„	116	„	312	for clause	59	„ clause		58
	„	117	„	314	for clauses	61 & 63	„ clauses	60 &	62
	„	118	„	315	for clause	62	„ clause		61
	„	119	„	315	„	75	„	„	64
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B. C. M.—Reg. No. 4645J—700—14-12-94.

NOVEMBER 1894.

THE HON'BLE C. C. STEVENS.

ERRATUM.

SUBSTITUTE "425" for "500" against Nadia in the statement inserted by the Board's Circular Order No. 1 of May 1894, in Appendix B, Chapter VII of the Board's Rules, 1888.

No. 7.

THE Board's Cess Report for 1893-94 and the Government Resolution thereon are herewith circulated for the information and guidance of all Revenue officers.

2. Commissioners are requested to follow the classification adopted in paragraphs 4 to 7 of the Resolution of Government in future annual reports, and to furnish figures for three instead of two years.

3. The attention of the Collectors of Hooghly, Saran, Faridpur, Midnapore, Jessore and Patna is drawn to the remarks made regarding their districts in paragraph 6 of the Resolution. They are requested to give their particular attention to the matter.

4. The attention of the Collectors of Muzaffarpur, Gaya, Bankura, Murshidabad, Darbhanga, Burdwan and Shahabad is drawn to paragraph 7 of the Resolution; they are requested to endeavour to secure better results in the work of cess collections in their respective districts.

5. The Collectors of Patna and Hooghly are referred to the remarks in paragraph 8 of the Resolution relating to their districts.

No. 8.

THE following records are to be destroyed after the periods noted against them:—

Applications for registration of names which are disallowed. Appeals which are struck off in default	After two years.

All security cases of ministerial officers who are dead and no longer in service.	After two years, provided no claim is outstanding.
Daily sheets of receipts and disbursements from the Bank that keeps the Government cash balance.	After six years.
Daily sheets of receipts and disbursements received from sub-treasuries.	
Applications for remittance transfer receipts and supply bills.	
Tri-monthly estimates	
Daily register of Currency notes ...	
Treasurer's cash-book	
Ditto daily balance sheet ...	
Extract register of deposit ...	
Receipts from subdivisions ...	
Register of cheques issued in lieu of cash on sub-treasuries	
Register of orders for payment of bills on sub-treasuries.	
Account of stock notes with treasurer or in subdivisional treasury.	
Register of sale of stock notes ...	
Daily advice list of payment orders issued by Judicial Officers.	
Advice list of bills and transfer receipts	

Applications from khas mahal tenants for lands which have been :—

(*a*) Granted	After twelve years.
(*b*) Rejected	After two years.

Petitions for exempting estates from sale for arrears which have been :—

(*a*) Granted	After twelve years.
(*b*) Rejected	After two years.

Applications for separate accounts and common registry.	After twelve years.
Applications for payment of malikana	
Applications for a certificate to obtain the malikana which are struck off.	

Records in certificate cases in which objection has been preferred:—

(*a*) Cases connected with Land Revenue	Not to be destroyed.
(*b*) Other cases	After twelve years.
(*c*) All other records besides those specified above	After two years.
Execution cases and uncontested cases under Act X of 1859.	Not to be destroyed.
Fly-leaves of B and C class papers ...	

THE HON'BLE MR. D. R. LYALL, C S.I.

No. 9.

IT has been brought to the notice of the Board that Collectors do not generally include in the annual abstract of the Estates' Partition Fund forwarded by them for publication in the *Calcutta Gazette* under section 48 of the Estates' Partition Act, VIII (B.C.) of 1876, either (*a*) the amount of contribution fixed for their districts on account of cost of the Commissioner's establishment every year according to section 48 (*d*), or (*b*) their proportionate shares of the amounts actually drawn by the Commissioner within the year. Thus the accounts of the Partition Funds as kept by the district officers are incomplete, and the annual statements published in the *Calcutta Gazette* are inaccurate and likely to create a false impression in the mind of the public. With a view, therefore, to the correct preparation of these annual abstracts and of the accounts of the Partition Fund, the Board direct the adoption of the following rule which will be inserted as rule 24A in the rules framed by the Board under section 152 of Act VIII (B.C.) of 1876 for the guidance of officers in conducting partitions under that Act, page 55 of the Butwara Manual, 1889:—

"24A. Early in April of each year the Commissioner will prepare an account of the total actual expenditure incurred during the last official year on account of the butwara establishment entertained in his office, and apportion it among the several districts in his division, and will communicate these figures to the district officers concerned for insertion in their

Partition Fund accounts, and abstract annual statements of Partition Fund which should be prepared under section 48 of the Estates Partition Act, VIII (B.C.) of 1876, with a note that the amount was drawn by him direct from the treasury. Copy of this account will also be furnished to the Accountant-General, Bengal, for adjustment of the Partition Fund accounts of each district in his office."

No. 10.

In lines 14 and 15 of Rule 271, Chapter XIV, page 63 of the Opium Manual (Bihar), Part III, as given in paragraph 3 of the Board's Circular Order No. 100B., dated 1st December 1893, the sentence beginning with the words "who will gum," and ending with the words "lower hemisphere," shall be omitted.

2. Paragraph 4 of the circular order referred to in the preceding paragraph is also hereby cancelled.

H P.—Reg. No. 4788J—700 - 21-12-94

DECEMBER 1894.

THE HON'BLE C. C. STEVENS.

No. 1.

RULE 1 of the rules for the employment of unpaid apprentices in mufassal offices, in Appendix A, at page 71, of the Revenue Officers' Manual is cancelled, and the following substituted in its place:—

1. "Apprentices may be appointed up to a number not exceeding 20 per cent. on the number of permanent employés, that percentage being calculated on the total of the ministerial establishment, and not on the strength of each department of the office."

No. 2.

THE following is to be substituted for Rule 2, Chapter XI, of the Survey Manual of 1892:—

2. In the case of proceedings under Chapter X of the Bengal Tenancy Act, 1885, not being proceedings with a view to the settlement of land revenue (under section 101 (2) (*d*) of that Act), Government has issued the following instructions:—

A Revenue Officer, acting under Chapter X of the Bengal Tenancy Act, 1885, is a Revenue Officer within the meaning of Schedule II, Article (1), clause (*b*) of the Court Fees Act, 1870.

A Revenue Officer acts as a Court when deciding a dispute under Section 106, and also when fixing a fair rent under Section 104 (2) *on the application of a party*, except when the record is being framed under Section 101 (2) (*d*).

Applications to a Revenue Officer to hear and decide a dispute under Section 106 will bear full Court-fees according to the

nature of the subject-matter of the dispute. Applications or objections presented before the publication of the draft record may become the basis of proceedings under Section 106, and when such proceedings are commenced, they should bear the full stamp.

In exercise of powers conferred by Section 35 of the Court Fees Act, VII of 1870, the Government of India, by notifications Nos. 5086 and 5087S.R., dated 11th October, have made the following rules:—

(1) Fees, other than fees on applications for settlement of fair rents under Section 104 (2) of the Act, chargeable on applications or petitions of objection referring to any entry made or proposed to be made in the draft record of rights are remitted:

Provided that such applications or petitions (*a*) are presented before the publication of such draft record under Section 105, sub-section (1) of the latter Act, and (*b*) do not relate to any dispute referred to in Section 106 of that Act.

(2) When a record of rights is being prepared under Chapter X of the Bengal Tenancy Act, 1885, in pursuance of an order made otherwise than under Section 101, clause (2) (*d*), and an application is made under Section 104, sub-section (2) of that Act for a settlement of rent, the fee payable on such application shall not exceed the sum of eight annas for each tenant making, or joining or joined in such application.

THE HON'BLE C. C. STEVENS.

THE HON'BLE MR. D. R. LYALL, C.S.I.

No. 3.

IT appears that a diversity of practice is followed by local officers in estimating the expenditure which is of a fluctuating character in their Annual Budget Estimates. Some frame the estimates based on the actual average of the last two years; some on the actual average of the last three years; some on the sanctioned estimate of the last year, and others on the actuals of the year preceding the last. The principle generally adopted in the Accountant-General's office in this matter is to

base the estimates on the average of the actuals of the past three years after eliminating therefrom any amounts which owing to exceptional circumstances affect the figures abnormally. With a view to secure uniformity of practice, the Board direct that in future the principle adopted by the Accountant-General should be observed by local officers in the preparation of the estimates in question.

THE HON'BLE MR. D. R. LYALL, C.S.I.

No. 4.

THE Board direct that the following forms shall be substituted for the forms numbered XI and XII, published with the Board's Circular dated the 5th April 1894, and included in Chapter IV of the Opium Manual, 1891, Part I.

COUNTERFOIL.

Form No. XI.]

OPIUM FORM XI.

OPIUM TRANSPORT PASS.

No. ———

Current for ——— DAY .

From the ——— Collectorate.

To ———

Name of consignee ———

Number of packages ——— each weighing *one* seer.

Total weight ——— seers.

Name of person in charge of consignment. ———

Date ———

PASS WRITER, Rs. paid

———

Treasurer.

Date of return of pass ———

Collector.

NOTE.—This part will not be torn out, but will remain in the book as a check.

Opium Form XI.

COPY.

OPIUM TRANSPORT PASS.

RULE 6 (1).

(*From Collector's Office to Licensed Premises.*)

No. ———

BE it known that ———
is hereby authorized by the undersigned to have in his charge for transport ——— packages of OPIUM, each weighing *one* seer, total ——— seers, *from* the COLLECTOR'S OFFICE *to* the PREMISES of the Licensed (OPIUM, MADAK, CHANDU, or POPPY-HEADS) Vendor (or DRUGGIST) ———
at ———

This PASS is not transferable and is current for ——— DAY , and must be returned to the COLLECTOR'S OFFICE within THREE DAYS from the date of the expiration of the period of its currency.

The infringement of any of the conditions of this PASS will render the Licensee, to whose PREMISES the OPIUM is passed, liable to prosecution under Section 9 of the Opium Act, 1878.

The ——— 189 . *Collector of* ———

Received Rupees ———

PASS WRITER,

———

Treasurer.

NOTE.—When opium is transported from one district to another under this pass, this part is to be torn out of the book and sent to the Collector of the district to which it is transported.

Opium Form XI.

PASS.

OPIUM TRANSPORT PASS.

RULE 6 (1).

(*From Collector's Office to Licensed Premises.*)

No. ———

BE it known that ———
is hereby authorized by the undersigned to have in his charge for transport ——— packages of OPIUM, each weighing *one* seer, total ——— seers, *from* the COLLECTOR'S OFFICE *to* the PREMISES of the Licensed (OPIUM, MADAK, CHANDU, or POPPY-HEADS) Vendor (or DRUGGIST) ———
at ———

This PASS is not transferable and is current for ——— DAY , and must be returned to the COLLECTOR'S OFFICE within THREE DAYS from the date of the expiration of the period of its currency.

The infringement of any of the conditions of this PASS will render the Licensee, to whose PREMISES the OPIUM is passed, liable to prosecution under Section 9 of the Opium Act, 1878.

The ——— 189 . *Collector of* ———

Received Rupees ———

PASS WRITER,

———

Treasurer.

NOTE.—This part to be torn out of the book and given to the person transporting the Opium, Madak Chandu, or Poppy-heads.

COUNTERFOIL.

Form No. XII.]

OPIUM FORM XII.

(OPIUM, MADAK, CHANDU, OR POPPY-HEADS) TRANSPORT PASS.

No. _____

Current for _____ DAY

From _____

To _____

Names of consignee _____

Name of consignee _____

Number of packages _____, weight of each _____ mds. _____ srs. _____ chks.

Total weight _____ mds. _____ srs. _____ chks.

Name of person in charge of consignment. _____

Date _____

PASS WRITER,

_____

_____ *Collector.*

Date of return of pass _____

NOTE.—This part will not be torn out, but will remain in the book as a check.

Opium Form XII.

COPY.

(OPIUM, MADAK, CHANDU, or POPPY-HEADS.) TRANSPORT PASS.

RULE 6 (1).

(*From Licensed Premises to other Licensed Premises.*)

No. _____

BE it known that _____ is hereby authorized by the undersigned to have in his charge for transport _____ packages of (OPIUM, MADAK, CHANDU, OR POPPY-HEADS), each weighing _____ maunds _____ seers _____ chittaks, total _____ maunds _____ seers _____ chittaks *from* the PREMISES of the Licensed (OPIUM, MADAK, CHANDU, or POPPY-HEADS) Vendor _____ at _____ *to* the PREMISES of the Licensed (OPIUM, MADAK, CHANDU, POPPY-HEADS) Vendor (or DRUGGIST) _____ at _____

This PASS is not transferable and is current for _____ DAY, and must be returned to the COLLECTOR'S OFFICE within THREE DAYS from the date of the expiration of the period of its currency.

The infringement of any of the conditions of this PASS will render the Licensee, to whose PREMISES the (OPIUM, MADAK, CHANDU, OR POPPY-HEADS) is passed, liable to prosecution under Section 9 of the Opium Act, 1878.

_____ } _____

The _____ 189 . } *Collector of* _____

PASS WRITER,

_____

NOTE.—When Opium, Madak, Chandu, or Poppy-heads are transported from one district to another under this pass, this part is to be torn out of the book and sent to the Collector of the district to which the article is transported.

Opium Form XII.

PASS.

(OPIUM, MADAK, CHANDU, or POPPY-HEADS) TRANSPORT PASS.

RULE 6 (1).

(*From Licensed Premises to other Licensed Premises.*)

No. _____

BE it known that _____ is hereby authorized by the undersigned to have in his charge for transport _____ packages of (OPIUM, MADAK, CHANDU, OR POPPY-HEADS), each weighing _____ maunds _____ seers _____ chittaks, total _____ maunds _____ seers _____ chittaks, *from* the PREMISES of the Licensed (OPIUM, MADAK, CHANDU, or POPPY-HEADS) Vendor _____ at _____ *to* the PREMISES of the Licensed (OPIUM, MADAK, CHANDU, POPPY-HEADS) Vendor (or DRUGGIST) _____ at _____

This PASS is not transferable and is current for _____ DAY, and must be returned to the COLLECTOR'S OFFICE within THREE DAYS from the date of the expiration of the period of its currency.

The infringement of any of the conditions of this PASS will render the Licensee, to whose PREMISES the (OPIUM, MADAK, CHANDU, OR POPPY-HEADS) is passed, liable to prosecution under Section 9 of the Opium Act, 1878.

_____ } _____

The _____ 189 . } *Collector of* _____

PASS WRITER,

_____

NOTE.—This part to be torn out of the book and given to the person transporting the Opium, Madak, Chandu, or Poppy-heads.

REV. CIR.

DEC. 1894.

No. 5.

FOR the foot-note to Rule 187, Chapter X, page 41 of the Opium Manual, 1892 (Bihar), Part III, the following shall be substituted :—

"Where the consignment is made up entirely of full jars of one maund each, the average dryage (or loss of weight) will be obtained by dividing the total dryage of a class or chalan by the number of jars in it. In the case of a consignment in which the excess or deficiency in any one jar in the class or chalan exceeds eight chittaks, the calculation will be made by taking the exact weight of opium instead of dividing by the number of jars."

2. The following revised form of Leaf Chalan Register shall be substituted for the form given at pages 301—303 of the Opium Manual, 1892 (Bihar), Part II :—

(*On page* 1 *of Chalan Register*) *Abstract.*

MUFASSAL WEIGHMENT.			SADAR FACTORY WEIGHMENT.							REMARKS.
CLASS.	No. of baskets.	Weight of leaves.	I Class.	II Class.	III Class.	IV Class.	Total.	Increase.	Decrease.	
1	2	3	4	5	6	7	8	9	10	11

(*Heading of rest of Chalan*).

MUFASSAL WEIGHMENT.			SADAR FACTORY WEIGHMENT.							REMARKS.
NUMBER OF BASKETS.	Class.	Weight of leaves.	I Class.	II Class.	III Class.	IV Class.	Total.	Increase.	Decrease.	
	2	3	4	5	6	7	8	9	10	11

L. A.—Reg. No. 5297J—700—21-1-95.

DECEMBER 1894.

THE HON'BLE C. C. STEVENS.

No. 6.

THE following rule is prescribed for the levy of fees for copies of jamabandies, measurement papers, &c., and should be inserted as Rule 25A, Section VIII, page 20 of the Records Manual, 1888:—

25A. In the case of documents such as jamabandies, measurement papers, order sheets, accounts and others which are not written continuously, like a deposition, or which are not written right across the page, every endeavour should be made to write as many as 150 English words or 300 vernacular words on each folio.

If it is found impossible to do this on each folio without distorting the form of the original document, as many additional sheets of plain cartridge paper as may be necessary (to be provided by the applicant for the copy) should be pasted on below, or at the side of, the first sheet.

The officer who issues the copy should see that the prescribed number of words is, if possible, written on the folio and the papers attached to it.

An additional charge of four annas in the rupee may, by special order of the Collector, be levied for the additional time and trouble involved in copying documents of the nature described above.

No. 7.

THE following is substituted for Rule 5, Section VII, page 15 of the Records Manual, 1888:—

5. The subdivisional record-keeper will keep a Register 41, altering the heading of column 3 from "number and name of estate" to "month and year."

REV. CIR.

No. 8.

DEC. 1894.

THE following is to be substituted for Chapter VI of the Rules under the Bengal Tenancy Act in Appendix A to The Settlement Manual, 1888:—

CHAPTER VI.

Rules under section 189 *of the Bengal Tenancy Act as to the procedure to be followed by Revenue Officers in regard to the Record of Rights and Settlement of Rents.*

1. (*a*) Every Revenue officer appointed under the designation of "Settlement Officer" or "Assistant Settlement Officer" for the purpose of making surveys, record of rights, settlement of rents, determination of proprietors' private lands, and such like proceedings, or any one or more of them under the Tenancy Act, is hereby vested with all the powers exercised by a Civil Court in the trial of suits, and with the powers mentioned in section 189 (1) (*b*) and (*c*) of the Tenancy Act VIII of 1885.

(*b*) A Revenue Officer who, under the designation of a Settlement Officer, has been appointed for the purpose of making a survey and record of rights and settlement of rents under Chapter X of the Bengal Tenancy Act VIII of 1885, shall have power to make over applications for settlement of fair rents made under section 104, or objections preferred under section 105 of the Act, or dispute cases instituted under section 06 of the Act to the officers subordinate to him, who have been duly empowered under the designation of Assistant Settlement Officers to act as Revenue officers under the provisions of the same chapter of the same Act.

(*c*) On the application of either party, after giving notice to the other party interested and hearing objections preferred, if any, or of his own motion without giving such notice, a Revenue officer so appointed under the designation of Settlement Officer shall have power to withdraw from the file of any Revenue officer (designated Assistant Settlement Officer) who is subordinate to him any such applications made under section 104 or objections preferred under section 105 or dispute cases instituted under section 106 of the Bengal Tenancy Act, and to dispose of such applications, objections, or dispute cases himself, or to transfer

them for disposal to another officer similarly subordinate to him, who is duly empowered to act as a Revenue officer.

2. Deputy Superintendents of Survey and Assistant Superintendents of Survey employed in operations under these Rules are hereby declared to be Revenue officers for the purpose of performing any duty imposed upon them by these Rules, or by instructions consistent with these Rules, issued by the Board of Revenue. They are hereby vested with the powers specified in section 189 (1) (*b*), provided that an Assistant Superintendent shall not exercise the powers vested in a Superintendent under the Bengal Survey Act.

PROCEDURE FOR CADASTRAL SURVEY, RECORD OF RIGHTS, AND SETTLEMENT OF RENTS.

3. The following processes will ordinarily be comprised in a cadastral survey, record of rights, and settlement of rents:—

I.—Demarcation of boundaries.

II.—Measurement.

III.—Khanapuri, *i.e.*, preliminary preparation of the record.

IV.—Attestation of the record.

V.—Settlement of fair rents under section 104 of the Bengal Tenancy Act.

VI.—Draft publication of the record of rights.

VII.—Disposal of objections and trial of disputes, under sections 105 and 106 of the Tenancy Act.

VIII.—Final publication of the record of rights.

I.—DEMARCATION OF BOUNDARIES.

4. (*a*) In the demarcation of village boundaries care shall be taken to preserve, as far as possible, for the unit of survey and record, the area contained within the exterior boundaries of the village maps of the revenue survey.

(*b*) Where there is no dispute the boundary of the village according to possession should be followed, and where that boundary does not differ substantially from the boundary of the revenue survey, the latter need not be separately shown in the map.

REV. CIR. DEC. 1894.

(*c*) Where there is considerable difference between the boundary according to the revenue survey map and the existing boundary of the village as ascertained by the Revenue officer, the latter should be followed for the purposes of map and record; but the boundary of the revenue survey map should also be marked on the new village map.

(*d*) Where there is dispute as to village boundaries, the Revenue officer shall decide the dispute under the Bengal Survey Act, V (B.C.) of 1875.

5. Boundary pillars of a permanent nature shall be erected at every point where the boundaries of three or more villages meet, and may be erected wherever the Revenue officer considers it necessary to define by pillars the boundaries of estates or tenures, or of lands which have been the subject of dispute.

II. MEASUREMENT.

6. A field map of every village shall be prepared. It shall show the boundaries of every field separately assessed to rent, or of such plot of land as the instructions of the Board of Revenue for giving effect to these Rules may lay down.

III.—KHANAPURI, *i.e.*, PRELIMINARY PREPARATION OF THE RECORD

7. Settlement records made under Chapter X of the Tenancy Act shall be prepared in such manner as the Board of Revenue may prescribe, and shall consist of the following principal documents:—

Village map;	Khewat;
Khasra, *i.e.*, field index;	Khatian;
	Tirij;

and any other papers which the Board of Revenue may prescribe.

Board's Instruction.

While the writing of the khasra proceeds, extracts therefrom known as parchas, shall be prepared in such form as the Board may prescribe and shall be distributed to the occupants of the lands entered in the khasra, in order that they may be informed from the first as to the entries which are being made in the records.

8. The record of rights, which shall be published under section 105 of the Tenancy Act, shall be contained in the khewat and the khatian.

9. (*a*) The proprietary khewat shall show the character and extent of proprietary interests; and, when there are large tenure-holders, the character and extent of whose interests may, in the opinion of the Revenue officer, require it, such interests shall be recorded in a similar form in addition to being recorded in the khatian.

(*b*) The khewat of proprietary interests shall first be drawn up in accordance with the registers maintained by the Collector under the provisions of the Land Registration Act, VII (B.C.) of 1876. As the record-writing proceeds, the proprietary khewat shall be corrected in accordance with the facts of possession.

10. (*a*) The khatian shall show in detail for all the lands of the village, estate by estate, landlord by landlord, and occupant by occupant, the lands included in each estate, owned by each landlord, and occupied by each tenant, with particulars of rent and of the incidents of each tenancy.

(*b*) Lands cultivated or otherwise held direct by the proprietor shall be shown in detail in the khatian, and shall be entered either as proprietor's private land, or as land held by the proprietor but not private land, in accordance with the provisions of Chapter XI of the Tenancy Act.

Board's Instruction.

The record of rights of tenure-holders and under-tenure-holders should be prepared in the same manner and form as the record of raiyats' rights, where the tenure is of a raiyati character, such as that of a head raiyat who, though a tenure-holder, cultivates part of his tenancy himself, and in the same manner and in similar form to the record of proprietary interests, where the tenure is of a proprietary character, such as that of a putnidar, thikadar, izaradar or other proprietary assignee.

IV.—ATTESTATION OF THE RECORD.

11. (*a*) When the map, khasra, khewat, and khatian for a village have been prepared in such manner as the Board of

Revenue may prescribe, the Revenue officer shall issue a notification in such form as may be approved by the Board, fixing a day, which shall be not less than a week from the date of issue of the notification, on which he will be present at some place to be specified, at or near the village, for the purpose of attesting and completing the record of rights.

Board's Instruction.

The usual practice should be to allow *one month's* interval between the date of issue of notification and the commencement of attestation.

(*b*) The notification shall further state that on the day so fixed, or on any other day to which the proceedings may be adjourned, the Revenue officer will proceed to record rents when the circumstances are such as are specified in section 104 (1), and to receive applications for the settlement of fair rents; and it shall require all parties interested in the subject-matter of the enquiry to attend at the time and place specified with such evidence as they have to offer in connection with the proceedings.

(*c*) Such notification shall be published by proclamation and beat of drum, and fixed up in the presence of not less than two persons in some conspicuous place in the village to which it refers.

12. The Revenue officer may also, if he deem fit, take such additional measures under the powers conferred on him by Rule 1 of this chapter as may be desirable to procure the attendance, at the place specified in the notification to be issued under the last preceding rule, of the under-raiyats, raiyats, tenure-holders, landlords and proprietors, or their authorized agents.

13. On the date specified in the notification to be issued under Rule 11, or on any other date to which the proceedings may be adjourned, the entries which have been made in the khewat and in each tenant's khatian shall be read out in the presence of such of the interested parties as are in attendance. If the correctness of any entry is disputed, the Revenue officer shall settle the dispute after local enquiry or otherwise; provided that if the correctness of the measurement is called in question, and a fresh measurement be demanded, the Revenue officer may require the

costs of the remeasurement to be deposited. If the remeasurement show the original measurement to have been inaccurate, the amount deposited shall be refunded to the objector.

14. The Revenue officer shall ascertain what raiyats claim the right to hold at fixed rates or fixed rents, explaining, as far as may be necessary, the provisions of the Act in this respect. If the right claimed is disputed by the landlord, the Revenue officer shall call on the claimants for proof of such right.

Board's Instruction.

When a raiyat claims to hold at a fixed rate or fixed rent, and the claim is not admitted by his landlord, the Revenue officer shall explain to the raiyat the provisions of section 50 of the Tenancy Act; and shall call upon the raiyat for proof that his rent has not been changed for 20 years.

15. The Revenue officer shall ascertain which of the raiyats are settled raiyats or occupancy raiyats, as the case may be, and shall record them as such, having regard to the presumption of section 20(7) of the Tenancy Act in favour of the settled status.

16. The Revenue officer shall ascertain what raiyats are non-occupancy, and to this end he shall be entitled to call upon the landlord or his agent to produce a statement showing the names of the raiyats alleged by him to be non-occupancy raiyats. On production of such statement, the Revenue officer shall explain to the raiyats whose names are entered in the statement, and who have not already been recorded as occupancy or settled raiyats, the nature of the presumption raised by section 20(7) of the Act. If, after such explanation, a raiyat admits himself to be a non-occupancy raiyat, he shall be recorded as such. If he does not admit himself to be a non-occupancy raiyat, the Revenue officer shall call on the landlord to prove the allegation made by him in regard to such raiyat.

17. Abwabs shall not be recorded. Cesses which are authorised by law shall be recorded separately from the rent in the khatian.

18. The Revenue officer shall summarily ascertain the tenant's present rent, and record it in the appropriate column of the khatian as the rent payable in respect of the land held by the tenant.

REV. CIR. DEC. 1894.

19. When the record of rights and of existing rents has been prepared and attested in the manner prescribed in rules 11 to 18 above, and when the record shall have been arranged and corrected in accordance with the orders which the Revenue officer may have passed, he shall record a proceeding in which he shall state that attestation of the records of the village has been completed; and shall publish a notification in the village stating that a period, not less than one month, is allowed during which applications for the settlement of fair rents may be filed. But in special cases the Revenue officer may exercise his discretion as to receiving such applications on a date outside of this limit up to the time of draft publication.

V.—SETTLEMENT OF FAIR RENTS UNDER SECTION 104 OF THE TENANCY ACT.

20. When the landlord or tenant applies for the settlement of a fair rent, he shall be considered as plaintiff and the opposite party as defendant, and the Revenue officer shall proceed as is directed in rules 24 to 28 following.

21. If it appears on legal evidence adduced before the Court that a tenant is holding land in excess of, or less than, that for which he is paying rent, the Revenue officer shall proceed to fix a fair and equitable rent for the holding under section 104 (2) and (3).

22. When the estate or tenure belongs to, or is managed by, the Government or the Court of Wards, the procedure laid down in these rules for recording or settling rents shall be followed, the Government or the manager of the estate or the tenure respectively, as the case may be, being regarded as the landlord.

23. (*a*) When, in accordance with section 104 (2) read with section 101 (2) (*d*) of the Tenancy Act, a settlement of land revenue is being made in respect of any lands, it shall be the duty of the Revenue officer to record a proceeding for each village in such form as may be approved by the Board of Revenue, setting forth that on a date named and at a place named he will settle fair rents in respect of all estates, tenures or holdings, and for unsettled lands included in such village.

(*b*) A schedule may be appended to the proceeding, giving the names and numbers of all estates, tenures and holdings paying revenue or rent to Government, and particulars of unsettled lands for which rent will be settled.

(*c*) Such proceeding shall be sufficient authority for making a settlement of all rents within such estates, tenures or holdings, and it shall not be necessary to state that Government or the Secretary of State is plaintiff, or to join any landlord as co-plaintiff, or to draw up any plaint or application.

(*d*) It shall not be necessary to register such proceeding as a plaint under section 58 of the Code of Civil Procedure, but applications made by landlords or tenants for settlement of fair rents shall be so registered.

Notices.

24. When (1) a landlord or tenant applies for the settlement of a fair rent, or (2) in any case in which a Revenue officer engaged in the settlement of the land revenue proposes to alter an existing rent, notice shall be given in the following manner to persons interested:—

(1) In the case of an application made by the landlord or tenant, notice shall be served on every person interested in the application, together with a copy of the application or extract therefrom or summary thereof so far as the application concerns such person.

Board's Instruction under Rule 24(1).

If only one person is interested in the application, a copy should be served on him; if more than one, an extract, containing such particulars as concern him, should ordinarily be served on each person. If a summary only is given, the Revenue officer should satisfy himself that such summary contains all that it is material for the parties interested to be informed of.

(2) In the case of a settlement of the land revenue, a copy of the proceeding prescribed in rule 23 shall be served by proclamation and beat of drum, and by posting it in the presence of not less than two persons in some conspicuous place in the village comprising the lands under settlement. Proof of service of such notice at least one week previous to the date fixed for settlement of fair rents shall be sufficient notice to all persons concerned.

REV. CIR. DEC. 1894.

25. With the consent of the Revenue officer, any number of tenants occupying land under the same landlord in the same village may make a joint application for the settlement of rents, or may be joined as defendants in the same proceeding on a similar application by the landlord; or when settlement of the land revenue is being made under section 101(2) (*d*), the Revenue officer may of his own motion join all landlords and tenants in a village in one proceeding; provided that if at any time it shall appear to the Revenue officer that the question between any two of the parties of whom one is so joined with others cannot conveniently be so jointly tried, he may order a separate trial to be held of that question, or he may pass such other order, in accordance with the Civil Procedure Code, for the joint or separate disposal of the application as he may think fit.

26. (*i*) On the date fixed for settlement of fair rents other than those connected with settlements of the land revenue, or on any subsequent date to which the proceeding may be adjourned, the Revenue officer shall proceed to read, or cause to be read, aloud the name of each tenant whose rent has to be settled, the area of his tenancy, the existing rent, the rent applied for, if any, the ground stated for enhancement or reduction, and shall ask the landlord and tenant, if they are present, whether the new rent applied for is accepted.

(*ii*) In the case of settlement of rents in connection with a settlement of the land revenue on the date fixed, or on any subsequent date to which the proceeding may be adjourned, the Revenue officer shall proceed to read, or cause to be read, aloud the name of each tenant whose rent has to be settled, the area of his tenancy, and the existing rent, and shall propose a rent for the acceptance of the landlord and tenant concerned, and shall ask them, if they are present, whether the new rent proposed is accepted.

(*iii*) In cases under both (*i*) and (*ii*)—

(*a*) if the landlord and tenant be present, and if both accept, in case (*i*) the rent applied for; in case (*ii*) the rent proposed, the Revenue officer shall record their acceptance, and if in his opinion that rent be fair and

equitable and in accordance with the provisions of the Tenancy Act, he shall settle it accordingly. If the Revenue officer does not consider the rent fair and equitable, he shall proceed to fix a fair and equitable rent;

(*b*) where landlord or tenant does not attend after due service of notice has been proved, the procedure will be *ex parte*;

(*c*) where a landlord or tenant appears and does not accept, in case (*i*) the rent applied for, in case (*ii*) the rent proposed, the Revenue officer shall record evidence in the manner prescribed in clause (*f*) of section 148 of the Bengal Tenancy Act for trial of rent suits, and shall settle a fair and equitable rent according to law; provided that in important cases the Revenue officer may in his discretion record evidence at length.

(*iv*) Provided that when, in connection with a settlement of the land revenue, a Revenue officer proposes to alter an existing rent, and the parties have not attended in compliance with the general notice prescribed in rule 24(2), the Revenue officer shall serve each person interested with a special notice, and the *ex parte* proceeding, referred to in sub-rule (*iii*) (*b*), shall not be held until after due service of such special notice has been proved.

Board's Instruction.

The rent proposed shall be such rent as shall appear to the Revenue officer to be fair and equitable, and shall be based on an examination of existing rents, prevailing rate or prices of produce and on such other enquiries as can properly be made beforehand.

27. It shall not be necessary for a Revenue officer to draw up a separate decree with regard to the fair rent settled; but the entry made in his decision or schedule attached thereto with regard to the fair rent settled shall be held to be a decree.

28. When a fair and equitable rent has been fixed under the preceding rules, it shall be entered in the khatian as the rent payable in respect of the holding.

Rev. Cir. Dec. 1894.

VI.—Draft Publication of the Record of Rights.

29. (*a*) When the period prescribed by the notification issued under rule 19 has elapsed, and when all proceedings for settlement of fair rents have been completed in the manner laid down in rules 20 to 28, a notice shall be posted up at the landlord's office in the village or in the presence of not less than two persons, in some conspicuous place in the village, stating that the draft of the record will be published in the village on a day to be specified, not less than a week from the date of such notice, and calling on all persons interested to attend on the date so specified.

(*b*) On the date fixed for draft publication, the Revenue officer shall either proceed to the village himself, and read the contents of the record in the presence of the parties who attend, or he shall depute an officer, not below the rank of kanungo, who shall read out the contents of the record in the presence of so many of the parties as attend, and the Revenue officer or officer deputed by him, as the case may be, shall at the same time inform the parties who attend that the draft record will be open for inspection for not less than one month in the office of the Revenue officer, or in such other convenient place as the Revenue officer may determine. The Revenue officer shall receive and consider any objection which may be made to any entry during the period named.

Board's Instruction.

In the case of large settlements or when a large estate is concerned, the Revenue officer should allow the draft record to remain open to inspection for a longer period than one month, and should receive and consider objections preferred within such period.

VII.—Disposal of objections and trial of disputes under Sections 105 and 106 of the Tenancy Act.

30. (*a*) When an objection is made, before the expiry of the period of publication of the draft record prescribed under rule 29(*b*) above, regarding the correctness of an entry or as to the propriety of any omission, notice of the objection shall be served

on all persons whose interests may, in the opinion of the Revenue officer, be affected thereby, and they shall be called upon to attend at such time and place as the Revenue officer may fix for the disposal of the objection. If no person attends to contest the objection, the record may be amended accordingly, or the person who made the objection may, if the Revenue officer thinks fit, be called upon to produce evidence in support of his objection, which shall in that case be dealt with summarily.

(*b*) When a dispute arises before the final publication of the draft record as to the correctness of an entry (not being an entry of a rent settled under section 104 of the Act), or as to the propriety of an omission, the proceeding shall be dealt with as a suit between the parties under section 106 of the Tenancy Act, in which the person objecting to the entry or to the omission which the Revenue officer has made or proposes to make or to maintain shall be plaintiff and the other parties defendants.

VIII.—Final Publication.

31. When all applications for settling a fair rent have been disposed of, and all objections and disputes of the nature mentioned in rule 30 have been decided by the Revenue officer, he shall make in the appropriate columns of the khewat or khatian such corrections and additions as are required to carry out the orders passed in regard to those applications, objections and disputes. He shall then finally frame the record and cause it to be published by notifying that its contents will be read out in the village on a date to be specified not less than a week from the date of such notice, and by reading it out himself or causing it to be read in the village on the date so specified, in the manner prescribed in rule 29(*b*), in the presence of the parties or of so many of them as attend.

Provided that it shall be open to the Revenue officer in his discretion to publish finally such part of the record as is not affected by any dispute, the remainder of the record being published when the disputes have been disposed of.

Rev. Cir. Dec. 1894.

SUPPLY OF COPIES OF THE RECORD OF RIGHTS TO PARTIES INTERESTED.

32. (*a*) The Revenue officer having completed the record shall cause copies of it to be made, one of which, or extracts from which, will be made over to the landlord concerned or, where there are more landlords than one, to their common agent or common manager, as the case may be, and one to the Collector of the district.

Board's Instruction under Rule 32(*a*).

In cases in which there are more landlords than one, who have not a common manager, a copy may be given to the owner of the largest share, or to such person among the landlords as the landlords may select or the Revenue officer may think most suitable.

(*b*) An extract from the khatian relating to his tenancy shall be given to every tenant under the seal of the Revenue officer and under the signature of an officer duly authorized by the Revenue officer to give copies.

(*c*) Copies of records supplied to landlords and tenants under this rule shall be given free or on payment according as in the case of each local area the Local Government may direct. When payment is required, the sums so recovered shall be adjusted against the expenses incurred on account of survey and settlement.

FINAL REPORTS.

33. The Local Government may, if it thinks fit, direct that a final report be written in English for each village and each local area under survey. The report for the village will show—

(*a*) The number of tenants of each class with the area held and rental paid by them.

(*b*) The area and classification of the village lands.

(*c*) The rental before settlement and according to settlement, and the number of fair rents settled judicially, with explanation of increase or decrease.

(*d*) When settlement of land revenue is being made, the amount of Government revenue, before and after resettlement, grounds of assessment, and comparison of gross assets with new assessment.

(*e*) The rates of rent prevailing.

(*f*) Proximity to markets, and facilities for irrigation.

(*g*) Village customs, including customs as to payment of village officials.

(*h*) Arrangements made for maintenance of records.

(*i*) Other matters deserving of notice which have been excluded from the record of rights.

The report for the whole area under survey will contain the following particulars :—

I.—General description of the tract.

II.—Its fiscal history.

III.—Statistical results.

IV.—Comparison of condition of the tract as regards rentals before and after survey.

V.—Financial results, including approximate division of expenses under the heads—

(*a*) Survey.

(*b*) Record of rights.

(*c*) Preparation and distribution of records.

Board's Instruction under Rule 33.

This report should also show the custom regarding the transferability or otherwise of occupancy holdings. Mention should also be made of any illegal *abwabs* which may have been found to be in existence before the preparation of the record of rights, but which were struck off.

APPLICATIONS UNDER SECTION 103 FOR SURVEY AND RECORD OF RIGHTS.

34. These applications shall be made to the Collector of the district.

35. The application shall specify—

(*a*) The status of the applicant, viz., whether he is a proprietor or a tenure-holder, and the particulars in respect of which the application is made.

(*b*) The number of tenants (so far as the applicant is able to state it) occupying the estate or tenure, or part thereof in respect of which the application is made, the total

rent payable by them at the time, and the estimated area covered by the application.

36. If the application is made by a proprietor, it shall not be admitted unless the name of the applicant and the extent of his interest are registered under Act VII (B.C.) of 1876.

37. On receipt of the application, the Collector shall forward it to the Commissioner with any remarks which he may think necessary.

38. The Commissioner may call for further information, or may require the application to be amended.

39. If the Commissioner considers that the application cannot be granted with advantage to the interests of all persons concerned, he may reject it. If he approves it he shall forward the application with an expression of his opinion for the orders of the Board of Revenue.

40. A Commissioner rejecting an application shall record his reasons for doing so, and the applicant, if dissatisfied with the order, may appeal within one month to the Board of Revenue.

41. When an application is referred to the Board under rule 39, or an appeal preferred under rule 40, the Board shall pass such orders as it may think fit for allowing or rejecting the application.

42. The Board, when allowing an application, shall report to Government with a view to the deputation of an officer and the conferment of the necessary powers upon him.

43. As soon as an application is allowed, the Collector shall call upon the applicant to deposit eight annas per acre of the estimated extent of the estate or tenure or part thereof in respect of which the application has been allowed. If the Collector is unable to estimate the area, he shall require a deposit at the rate of Rs. 2 for each tenant. If the amount does not exceed Rs. 500, the applicant must deposit the whole amount in advance. If it exceeds Rs. 500, the applicant shall deposit the sum of Rs. 500, and shall give such security as the Collector may require for the payment of the balance of the deposit in such instalments as the Collector may from time to time demand.

If the amount deposited as above proves more than sufficient to cover the cost of the proceedings, the unexpended balance will be refunded on their termination.

If the amount deposited proves insufficient to cover the cost, the applicant shall, when required by the Collector, deposit from time to time such further sums as the Collector may think necessary for the completion of the proceedings. If he shall fail to do so, the proceedings may be stopped and the order allowing the application cancelled.

44. In conducting the operations, the Revenue officer shall proceed in accordance with the rules for the guidance of officers acting under orders made under section 101.

Form of Notice under Rule 11 (*a*), *Chapter VI, of the Tenancy Act Rules.*

NOTICE to the proprietors, tenure-holders, landlords, raiyats, and under-raiyats of—

Village	Thana
Pargana	District

TAKE notice that under the powers vested in me by the Bengal Tenancy Act, VIII of 1885, and the Rules made thereunder, I shall, on the day of 18 at proceed to attest and complete the record of rights in the above-mentioned village. I shall also at the said time and place, or at such other time to which the proceedings may be adjourned, proceed to record rents when the circumstances are such as are specified in section 104 (1) and to receive applications for the settlement of fair rents.

Furthermore, notice is given that should it then appear that any tenant is holding land in excess of or less than that for which he is paying rent, I shall, in accordance with the said section of the Tenancy Act, proceed of my own motion to settle a fair and equitable rent for such tenant's holding.

You are hereby required to attend before me at the abovementioned time and place, or at any other time and place to which the proceedings may be adjourned, and to produce such evidence, written or oral, as you may have to offer on the subject-matter of the proceedings.

Revenue Officer.

REV. CIR. DEC. 1894.

Form of Proceeding for settlement of fair rents in connection with a settlement of the land revenue referred to in Rule 23 (a) of these rules.

WHEREAS it is my duty as Revenue Officer, under section 104 (2), read with section 101 (2) (*d*) of the said Act, to settle a fair and equitable rent in respect of the lands of village or estate or tenure or holding, &c., in respect of which a settlement of land revenue is now being made in village of thana , it is hereby directed that notice be given in terms of this proceeding that on the day of at I shall proceed to fix fair and equitable rents for all lands included in such village or mahal, &c.

Revenue Officer

THE HON'BLE MR. D. R. LYALL, C.S.I.

No. 9.

THE following additions are to be made in the rules in Part III, Section VIII, pages 119-20 of the Stamp Manual, 1889.

In rule 4, line 6, after the words "hereafter mentioned" *insert* the following:—

"And from the file of copies of instruments sent under clause 1 of section 35."

Add the following at the end of rule 7:—

"The Collector will also keep a file of copies of instruments sent under clause 1 of section 35 of the Indian Stamp Act. A new file will be opened on the 1st April and 1st October of each year, the old file being sent to the recordroom as soon as Return XXIII is compiled from it. These papers are to be classed as C papers and destroyed after two years."

C. A. P. & others—Reg. No. 5412J—700—25-1-95.

DECEMBER 1894.

THE HON'BLE MR. D. R. LYALL, C.S.I.

No. 10.

WITH the sanction of Government, the Board direct that the following additions be made to the Rules for the guidance of officers engaged in the administration of the Salt Department in Bengal:—

(1) At the end of Rule 1, Section IX, on page 48 of the Board's Salt Manual, 1891, *add*—

"In the case of deliveries into boats, each rawana issued will cover one boat only. Application should be made accordingly, the amount of salt to be put into each boat being calculated beforehand."

(2) After Rule 16, Section IX, on page 51 of the Salt Manual, *add*—

"17. When for any reason the rawana-holder desires to remove a rawana from the boat carrying the salt covered by it, the Superintendent of the Salt Golas may grant a boat-note which shall protect the salt within the limits noted therein, such limits being within the port."

C A. P.—Reg. No. 315J—712—26-4-95.

JANUARY 1895.

THE HON'BLE C. C. STEVENS, C.S.I.

No. 1.

As the Subdivisional Officers are now vested with the powers of a Collector under Section 4 of the Certificate Act VII (B.C.) of 1880, the Board have decided that register 38 (63) "Prisoners," printed at page 150 of the Board's Rules, 1880, should be kept up at subdivisions.

2. In Rule 5, Clause 1, Section I, Chapter VIII, page 137 of the Board's Rules, 1888, *add* "38 (63)" after "31."

No. 2.

FROM line 1, in Rule 7, Chapter V, at page 47 of the Land Registration Manual, 1889, *strike out* the words "right of."

No. 3.

THE following questions should be added at the end of "2.—Income-tax" at page 48 of the Board's Inspection Manual, 1891:—

MISCELLANEOUS.

(1) Is a list of candidates for the post of assessor kept?

(2) Is the number of villages actually visited by the assessor shown in return No. IVB., and how are the other villages about which enquiries are made from a neighbouring village shown in it?

(3) What description of cases are shown in column 11 of Table VIII of Return No. IVB?

(4) Is the departmental receipt given by the Income-tax Deputy Collector, when money is remitted by money-order? Does he satisfy himself that the amount has been credited in the treasury by a reference to the advice list?

No. 4.

SECTION X of the Revenue Officers' Manual, 1888, is hereby cancelled, and the following revised section is substituted in its place :—

SECTION X.—THE SUBORDINATE CIVIL SERVICE.

(*a*) SUB-DEPUTY COLLECTORS.

1. THE following rules for admission into the Subordinate Civil Service have received the sanction of the Government of India, and were published by the Government of Bengal on the 30th November 1893:—

Rules for admission into the Subordinate Civil Service.

DEFINITION.—"The Subordinate Civil Service" includes Sub-Deputy Collectorships and any other appointments which the Lieutenant-Governor may from time to time declare specifically to be included therein.

1. The Lieutenant-Governor will determine from time to time what proportion of the appointments to the Subordinate Civil Service shall be made by direct competition and by selection after examination, and will give sufficient notice to the public regarding the number of appointments to be so made.

2. The examination for appointments to the Subordinate Civil Service will be the same as that* prescribed for entrance to the Executive Branch of the Provincial Civil Service, and after the number of candidates required for the Executive Branch has been selected, the Lieutenant-Governor will select from the remaining candidates the number required for the Subordinate Service.

3. The subjects of Native Princes in alliance with Her Majesty the Queen-Empress of India are eligible for appointment to the Subordinate Civil Service, if they are qualified under the conditions mentioned in Rule 3 of the rules for the Executive Branch of the Provincial Civil Service.*

4. Nothing in these rules shall be held to prevent the Lieutenant-Governor from appointing in exceptional cases any person whom he may consider to be specially qualified for the Subordinate Civil Service by nomination pure and simple.

* *Vide* Notification of the Government of Bengal, No. 4822A., dated the 30th November 1893, published at pages 1009 to 1011 of Part I of the *Calcutta Gazette* of the 6th December 1893.

5. Every person appointed to the Subordinate Civil Service shall be subject to a period of probation or training, during which time his appointment will be probationary only, unless in special cases the Lieutenant-Governor declares such probation or training to be unnecessary.

6. Probationers will receive a subsistence allowance of Rs. 30 per mensem.

Strength and distribution of the staff employed on general duty.

2. The sanctioned number of Sub-Deputy Collectors employed on general duty is 82, and is distributed as follows among the several divisions in Bengal:—

Burdwan	...	11
Presidency	...	14
Rajshahi	...	10
Dacca	...	6
Chittagong	...	8
Patna	...	13
Bhagalpur	...	12
Orissa	...	5
Chota Nagpur	...	3
Total	...	82

Distribution and posting of the staff.

3. The distribution and posting of the staff of Sub-Deputy Collectors in each division is left to the discretion of the Commissioner, who will be guided by the requirements of each district, which vary from time to time. The transfer of a Sub-Deputy Collector from one district to another should, however, be reported to Government for notification in the Gazette and correction of the Quarterly Civil List.

Duties of Sub-Deputy Collectors and their liability to departmental examinations.

4. Sub-Deputy Collectors are ordinarily vested with criminal powers, and their duties, whether magisterial, executive, or revenue, are similar in kind though lower in degree to those ordinarily entrusted to Deputy Magistrates and Deputy Collectors. Rules have been laid down by Government in a Resolution, No. 3111A., dated 4th July 1892, regarding their appearance at the half-yearly departmental examinations of Assistant and Deputy Magistrates.

5. A Collector may by a general order authorize a Subdivisional Officer, during his absence from the head-quarters of his subdivision, to place a Sub-Deputy Collector in charge of the sub-treasury. The personal responsibility for the treasury administration of his subdivision will, however, in such a case still remain with the Subdivisional Officer.

When to be placed in charge of sub-treasury.

(*b*) KANUNGOS.

Kanungos are treated as a separate service, and the expression "Subordinate Civil Service" as now used does not include kanungos. They are appointed and promoted by Commissioners, are not usually vested with criminal powers, and are not gazetted officers.

Status of kanungos.

2. The following rules for the appointment of kanungos, prescribed in Government order, No. 1360T.R., dated the 27th October 1893, should be generally followed:—

Appointment of kanungos.

(1) No candidate should be appointed if his age exceeds 25 years, which limit may be increased to 30 years in the case of candidates who are already in the service of the State.

(2) No candidate should be accepted unless (*a*) he has passed the First Arts Examination, or has received such an education as the standard of that examination requires; and (*b*) has passed a public examination in surveying, or holds a certificate of qualification in this subject from the Professor of a college, an Executive Engineer, or a Survey Officer.

(3) Candidates should be required to produce evidence of strong constitution and active habits.

(4) The Commissioner is empowered to declare an accepted candidate to be on probation for a year, and to require him, as a condition of confirmation, to pass within that time an examination in practical surveying, and in the law and rules relating to the particular branch of work in which he may be required to be employed.

Strength and distribution of the staff.

3. The sanctioned number of kanungos employed on revenue work is 71, and is distributed as follows among the several divisions in Bengal :—

Burdwan	...	...	10
Presidency	...	...	13
Rajshahi	...	...	6
Dacca	...	...	10
Chittagong	...	...	4
Patna	...	...	14
Bhagalpur	...	...	12
Orissa	...	...	...
Chota Nagpur	...	...	2
		Total ...	71

Distribution and posting of the staff.

4. The distribution and posting of the staff of kanungos in each division is left to the discretion of the Commissioner, who will be guided by the requirements of each district, which vary from time to time.

Duties of kanungos.

5. The duties of kanungos are not clerical and sedentary, but are chiefly of an outdoor nature and include the following :—

(*a*) Duties in connection with the ordinary executive revenue administration of a district or subdivision ordinarily performed by Deputy Collectors and Sub-Deputy Collectors.

(*b*) Settlements.

(*c*) Management of Government estates.

(*d*) Taking up land for public purposes.

Kanungos are not to be employed under any circumstances whatever on the investigation of criminal cases antecedent to judicial enquiry.

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(*c*) CHAINMEN AND MESSENGERS.

Allowance for chainmen and messengers.

A monthly allowance for chainmen and messengers has been sanctioned by Government for each Commissioner. Commissioners are authorized to fix the salaries of chainmen and messengers or peons within the maximum of Rs. 8 and Rs. 6 respectively. The Board are required by Government to insist upon the responsibility of Commissioners for checking and employing these establishments only when actually required.

No. 5.

ADD the following note to Section 32, Act VIII (B.C.) of 1876, printed on page 17 of the Batwara Manual, 1889.

"NOTE.—Partitions made under the latter part of Section 32 must be treated in all respects other than those specified in Section 32, as new partitions, and fresh applications under Section 17 are necessary."

THE HON'BLE MR. D. R. LYALL, C.S.I.

No. 6.

THE following questions should be added at the end of "3.—Stamps" at page 49 of the Inspection Manual, 1891:—

(24) Do the stamp vendors keep a sufficient stock of one-anna revenue stamps to meet the demand of the public?

(25) What extra precautions are taken to preserve the adhesive stamps from damp?

(26) Are the rules regarding issue of stamps from double locks properly observed?

(27) Is the account of daily sales of stamps by the *ex-officio* vendor properly checked with the Accountant's register of stamp sales?

(28) Does the Treasury Officer constantly compare the deductions in the double lock account with the additions made in the single lock account?

(29) Is a periodical check of value with tale applied to the balance in stock?

No. 7.

The following rules regarding keys of Chubbs' locks in use in treasuries and sub-treasuries should be added to Section IA of the Stationery Manual:—

(11) The following rules have been prescribed for the guidance of officers in whose offices Chubbs' locks are used:—

I. In every office in which Chubbs' locks are used, a list shall be kept in which the following particulars, as far as they can be ascertained, shall be recorded in respect of every Chubbs' lock at present in stock or hereafter received:—

(1) the distinguishing number,
(2) the date of receipt,
(3) the office in which the lock is used,
(4) whether received with a single key or with duplicate keys,
(5) if received with duplicate keys, the date of despatch of one of the keys to the Superintendent of Stationery.

II. The duplicate key of every Chubbs' lock at present in stock or in use shall be duly labelled with the distinguishing number of the lock and then forwarded in a sealed cover to the office of the Superintendent of Sationery.

III. When the key of any Chubbs' lock is lost, a seal shall forthwith be placed on the lock, so that it cannot be unlocked without breaking the seal, and an application shall at once be made to the Superintendent of Stationery for the duplicate key. When the lock has been opened by the duplicate key, it shall be removed and immediately forwarded to the Superintendent of Stationery.

IV. Any lock of which both the keys have been lost shall be returned to the Superintendent of Stationery.

(12) The Superintendent of Stationery, by whom Chubbs' padlocks are supplied, should observe the following rules:—

I. When any new Chubbs' lock is supplied by the Superintendent of Stationery under Rule 7, the Superintendent shall retain the duplicate key duly labelled with the distinguishing number of the lock, and enter the same in the register prescribed in Rule II.

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II. Every duplicate key, whether originally retained in the custody of the Superintendent or received by him from any district, shall be entered in a register in the following form:—

Register of duplicate keys in the custody of, or received by, the Superintendent of Stationery.

Serial No.	Distinguishing No. of the lock.	Date of despatch of the lock.	To whom despatched.	Date of receipt of duplicate key if any.	From whom received.	REMARKS.
1	2	3	4	5	6	7

III. Every duplicate key shall be deposited in an iron safe with a label attached to it showing the distinguishing number of the lock to which it belongs.

IV. When any lock, of which one of the keys has been lost, is returned to the Superintendent of Stationery, it shall be noted in the column of remarks of the foregoin register and kept ing reserve for re-issue.

V. Upon receipt by the Superintendent of an indent for a Chubbs' lock, any lock returned under Rule IV may be supplied to any district other than that in which the key was lost. Such a lock, however, should not be used on any door or chest containing treasure, stamps, or opium.

VI. Every Chubbs' lock of which both the keys have been lost shall be destroyed or sold by the Superintendent six months after receipt, if the keys or key are or is not found in the meanwhile, and the fact and date of destruction or sale shall be noted in the register of duplicate keys.

No. 8.

THE following questions should be added to "the Inspection Manual, 1891," after question 9 of heading "4.—Stationery and Forms," sub-heading "(*a*) Stationery":—

9 (*a*) Are all newspapers, periodicals, &c., obtained through the Superintendent of Stationery?

9 (*b*) Are the forms properly arranged, and the register of receipts and issues of printed forms properly kept up?

9 (*c*) What arrangements are in force for testing periodically the balance shown in the register?

9 (*d*) When was the balance last tested, and by whom?

9 (*e*) Was it found to agree with the actual counting of the forms in stock. If not, were proper orders issued regarding the discrepancy?

L A —Reg No. 5683J—700—8 2-95

JANUARY 1895.

THE HONB'LE C. C. STEVENS, C.S.I.

No. 9.

THE following revised heading is substituted for heading 11 of Form E—Application for registration and mutation of names in respect of revenue-paying and revenue-free properties—at page 65 of the Land Registration Manual, 1889:—

"11. Annual revenue of the estate, if revenue-paying; if revenue-free, its annual rent."

2. In the existing forms the necessary correction should be made by hand. When a new supply is printed the heading will be changed in print.

No. 10.

IN accordance with the orders issued from time to time, rules 1, 2, 6, 7 and 8 of Chapter XIII of the Settlement Manual, 1888, should be transformed as follows:—

Preliminary correspondence.

1. All preliminary correspondence regarding petty surveys and settlements under the Tenancy Act and the more important settlements under the Regulations, will be carried on between the Collector, the Commissioner, and the Board; but in undertakings of large magnitude and great importance or which require a professional survey, the Commissioner will communicate with the Director of Land Records instead of the Board, and the Director will take the orders of the Board.

2. When the preliminary correspondence, inclu ling questions of the general principles on which the settlement is to be conducted and the agency to be employed, has been brought to a

conclusion, the Board will determine, in each case, whether the Commissioner or Collector or even both shall be allowed to drop out of the chain of correspondence or the Director taken in. The Board will also decide whether the supervision of the Settlement Officer's work in detail may, in the subsequent stages, be left to the Collector and Commissioner or to the Director alone, or to the Director, and either the Collector or Commissioner, except in so far as powers are reserved to the latter by law.

Generally, cases which, from peculiar local conditions, involve the decision of questions of some importance, whether to the Government, the landlords, or the tenants, or which are important to Government from a financial point of view, will be supervised by the Director. The mere fact of a large amount of revenue being involved, however, if no complicated questions are likely to arise in the settlement, should not be a reason for making over charge of the settlement to him. All other cases, especially the great majority of those instituted under section 103 of the Tenancy Act, will be under the Commissioner's exclusive supervision. The Commissioner will, in compliance with the instructions in rule 39, Chapter VI of the revised rules, under the Tenancy Act, submit to the Board all applications under section 103 of the Bengal Tenancy Act approved by him giving an expression of his opinion, and the Board will issue their orders thereon, and report to Government with a view to the deputation of an officer and the conferment of the necessary powers upon him. The Board reserve the right of desiring the Director to inspect the work of any settlement which may not be directly under him, and the Commissioners also are at liberty to consult him in cases which are under their control.

Periodical forecasts and estimates.

6. Great care should be taken to make arrangements for the completion of the new settlement before the old settlement expires. By neglect of this precaution much loss of revenue may be entailed. An application in Form No. 1 (revised) of Appendix C in respect of all estates in which it is proposed to commence settlement operations during the ensuing year, should be submitted by the Collector to the Commissioner and by him to the Board every year on or before the 15th August.

In settlements likely to cost more than Rs. 5,000 the administrative sanction of Government is to be obtained, but in those likely to cost less than Rs. 5,000 that of the Board will be sufficient. Before including in the programme and estimates of the year any new settlement that is likely to cost more than Rs. 5,000, a separate report is to be submitted for each such settlement, on which the Board will ask the administrative sanction of Government. This report should, among others, contain the following particulars :—

Government order No. 3695L.R., dated 21st July 1894.

1. Estimated total cost of settlement.
2. Area in acres.
3. Area already measured, if any.
4. Area which it is proposed to measure next year.
5. Proposed scale of special establishment including contingencies.
6. Period for which required—months.
7. Estimated cost in next year.

Simultaneously with the submission of the application in Form No. 1, the Collector will forward in duplicate to the Commissioner (the second copy being meant for the Board) a list of all estates which will have to be settled or resettled within the next five years, arranging them according to the dates on which the current settlements will expire and estimating in each case the time which the resettlement operations should take. In preparing this list the Collector will adhere to the Form No. 1 (revised) as much as possible. He is also to state in each case whether the ordinary staff of his district will be sufficient to dispose of the settlement work for the ensuing year or whether extra aid is necessary, and it will be his duty to move the Board, through the Commissioner, for sanction to any extra establishments required. The Commissioner will arrange that extra establishments employed on settlement cases in one district are, when their services are no longer required there, transferred to another district in his division so that their special experience may be utilized.

7. *Omit* the expression "through the Director of Land Records" in line 9 and *substitute* the words "1st September" *for* "1st August" in line 10.

REV. CIR. JAN. 1895.

Add "in regard to settlements under the control of the Director of Land Records" *after* "Settlement Officers" in line 16 and *substitute* "him" *for* "the Director of Land Records" in line 17. *Substitute* also "in addition to the regular estimates in the Accountant-General's form mentioned above" *for* "with the regular estimates prescribed above" in lines 17 and 18.

8. *After* the expression "any difference between the two being explained" in line 10 and *before* "As soon as the grant, &c." *insert* the following :—

"On receipt from District Officers of the statements in Forms Nos. 2 and 3, a statement in Form No. 3A of Appendix C will be prepared from them in the Commissioner's office and submitted to the Board along with the statements received from District Officers. The settlements which find a place in column 7 of this statement in Form 3A should ordinarily have received the previous administrative sanction of the Board or Government as the case may be (see rule 6)."

2. In view of rule 39 of Chapter VI of the revised rules under the Tenancy Act, Form 15A, Appendix C of the Settlement Manual, prescribed by Circular Order No. 5 of September 1893, is hereby cancelled.

3. The revised Form No. 1 and the new Form No. 3A, prescribed by rules 6 and 8, respectively, should be obtained on indent from the Superintendent of Stationery, Calcutta.

APPENDIX C.

FORM No. 3*A*.

Statement showing particulars of survey and settlement of petty Government estates in the year 189 , *as required by paragraph* 6 *of Government order No.* 3695*L.R., dated the* 21*st July* 1894, *superseding Government order No.* 2751*L.R., dated* 21*st July* 1892.

District.	Settlement in progress *in the current financial year.*	Estimate of total cost of settlements mentioned in column 2.	Expenditure up to end *of the previous year* 189 .	Expenditure of *current year* 189 (actual or revised estimate).	Amount *to be* provided *for next year* 189 for settlements in column 2.	New settlements to be undertaken *in next year* 189 .	Estimate of total cost of settlements in column 7.	Amount to be provided *in next year* 189 for settlements in column 7.	Total *column* 6+ *column* 9 *to be* provided *in next year* 189 .	Remarks.
1	2	3	4	5	6	7	8	9	10	11

Statement to reach the Board's office not later than 10th January each year.

N.B.—1. Separate figures should be given in the appropriate columns for each settlement or group of settlements mentioned in columns 2 and 7.

2. The settlements entered in column 2 should coincide with those entered in Form No. 2 (Part I) of Appendix C of the Settlement Manual, 1888, and the settlements in column 7 should ordinarily be those entered in Form No. 3 (Part II) of the same Appendix.

3. The settlements in column 7 should ordinarily have received the previous administrative sanction of Government or the Board according as the estimate in column 8 is above or below Rs. 5,000.

4. Columns 3 and 8 should show the estimated total cost of each settlement or group of settlements in columns 2 and 7 respectively.

5. Columns 6 and 9 should be totalled for each district, and the grand total entered in column 10.

APPENDIX C.

FORM No. 1.

Statement showing estates in the district of *to be settled during the year* 189

Name and tauzi number of estate.	Date on which present settlement expires with duration of the current term.	Law under which the next settlement is proposed to be undertaken.	Estimated area in acres.	Revenue at last settlement.	Estimated increase of rental.	Estimated total cost of settlement.	Area proposed to be measured in next year, showing distribution of the remainder, if any, over future years.	Cost proposed to be incurred next year, showing distribution of the remainder, if any, over future years.	Proposed scale of special establishment, including contingencies.	Period for which special establishment in column 10 is required (months).	Remarks.		Board's orders.
											By Collector.	By Commissioner.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14

(1) Statement to reach the Board's office on or before the 15th August each year. In column 4 the area should be given without distinguishing "cultivated" and uncultivated.

(2) No new settlement likely to cost more than Rs. 5,000 should be included in this statement, unless the administrative sanction of Government has been previously obtained. In such cases the number and date of Government order should be cited.

(3) Fractions of a rupee or of an acre should be omitted, unity being added or deducted according as the fraction is more or less than half.

(4) If the area falls short of 2,000 acres and still a special establishment is proposed, it should be explained in the remarks column why the district staff should not be able to carry out the work (*vide* rule 7, Chapter XIII of the Settlement Manual, 1888).

THE HON'BLE MR. D. R. LYALL, C.S.I.

No. 11.

THE Board direct that the following footnote shall be added to Rule 584 at page 118, Chapter XI of Part III of the Benares Opium Manual, 1891:—

FOOTNOTE.—"Reservists of the Native Army are exempted from furnishing the usual security of Rs. 20 before their appointment as guard burkandazes at the Ghazipur factory."

No. 12.

THE following condition shall be substituted for the existing condition IV (*vide* Board's Circular No. 66B., dated 5th November 1891) of the licenses for the sale of imported spirituous and fermented liquors:—

That he do not possess or sell any spirituous or fermented liquor other than liquor manufactured in India after the English method, which under this license he is permitted to sell, unless the bottle bears a label or capsule or the cork is sealed with a seal, such label, capsule, or seal (as the case may be) showing prominently, that is, in letters not smaller than the largest used in other parts thereof, the following particulars:—

Name and style of the firm or shop by which, and the place at which, the liquor has been bottled, and the country of manufacture.

C. A. P.—Reg. No. 5832J—700—18-2-95.

FEBRUARY 1895.

THE HON'BLE C. C. STEVENS, C.S.I.

No. 1.

BOARD'S circular order No. 2 of January 1894 is hereby cancelled and question 9, for Register 12, on page 7, of the Board's Inspection Manual, 1891, is retained. The number of question 10 should stand as before.

No. 2.

THE following is to be substituted for Rule 13, section VI(*b*), at page 19 of the Revenue Officer's Manual, 1888:—

In making the half-yearly inspections of his office, the District Officer should be guided by the rules, so far as they are applicable, contained in section V (Commissioner's tours) which point out the *principles* on which Commissioner's inspections are to be conducted. It is not necessary that a complete and exhaustive inspection of every branch of an office should be made on each occasion. An inspection, when it comes very closely after a preceding one, may be confined to an examination into the way in which the suggestions or orders given at previous inspections have been carried out: or the half-yearly inspections may be arranged so that certain departments may be taken up and thoroughly inspected on one occasion and others on a subsequent one, with due regard to their relative condition and importance. Each District Officer should report to the Commissioner the results of such inspections on the 1st April and 1st October, respectively. Such reports need not contain all the minute details of each inspection, but should give the general results in such a manner as to indicate the condition of the office or department inspected, and to place prominently before the Commissioner any matters on which any action or orders on his part appear to be called for, or which he should be informed of.

Rev. Cir.
Feb. 1895

No. 3.

The Board's circular order No. 6 of September 1891, read with circular order No. 5 of June 1891, lays down as a general principle that the twelve years' rule of limitation (Article 132, Schedule II of Act XV of 1877,) is not ordinarily to be applied to cases of payment of malikana. The circular order of June 1891 runs:—"Refund should be refused when the delay to apply has been so great as to render the testing of this claim by means of collectorate and account records a matter of great difficulty and doubt." It has been represented to the Board that the real effect of the above order has in practice been that unless the Collector can show from his accounts that the claim has, in part or whole, been paid, he is obliged to admit it, however old it may be. This is, of course, not the intention of the Board. When a person makes his application for payment of malikana, it is for him to give *prima-facie* proof that the malikana claimed is really due. If the proof is satisfactory, then limitation will not prevent the payment. But if the term of limitation has passed, and the Collector has not before him sufficient proof to satisfy him that the amount is justly due, the application will be rejected.

The object of these orders is not to impose on the Collector the duty of proving a negative or of admitting all claims which he cannot disprove, but to provide that limitation shall not operate to prevent the payment of money which is proved to be really due.

The Hon'ble Mr. D. R. Lyall, C.S.I.

No. 4.

With reference to clause 7, section V of the Excise Manual, 1891, the Board direct that Excise License Forms Nos. 15 and 17, printed on pages 205-206 and 210-11, respectively, of the Manual, and the second portion of Form No. 10, pages 195-97, which are for use in Calcutta only, be expunged.

No. 5.

The following rule shall be added after Rule 4, Section VI(A), page 9 of the Stationery Manual:—

4 (A). The indents should be totalled in the manner shown below:—

(1) Total number of forms in sheets.
(2) Total number of forms contained in books.
(3) Total number of envelopes.
(4) Grand total.

NOTE.—The indent forms of various sections will be revised when a fresh supply is printed. In the meanwhile the headings of the totals will be printed on separate paper and pasted on the last page of each indent, so that the existing stock of forms may be utilized.

C. A. P.—Reg. No. 6075J—700—4-3-95.

FEBRUARY 1895.

THE HON'BLE C. C. STEVENS, C.S.I.

No. 6.

FROM column 6 of Register 41A of records of cases not connected with any estate, at page 150 of the Board's Rules, 1888, *omit* the words "or C."

THE HON'BLE MR. D. R. LYALL, C.S.I.

No. 7.

FROM the reports received from the Commissioners of Divisions, it appears to the Board that in certain cases delay has been allowed to occur in the submission of accounts to the Examiner of Public Works Accounts, Bengal, and in the disposal of land award statements by Civil Officers. The delay is attributed in some cases to the reference of cases to the Civil Court, but in many it is due to neglect or oversight on the part of the officers concerned. The attention of the local officers is therefore drawn to the rules laid down in Appendix XI to the Land Acquisition Manual, 1890, and in the Public Works Code, Volume II, and they are requested to see that more punctuality is observed in future in the submission of accounts.

THE HON'BLE C. C. STEVENS, C.S.I.

No. 8.

AFTER rule 13 in section XXI, page 52 of the Revenue Officers' Manual, 1888, *insert* the following rule:—

13(*a*). The rules received with Government Circular No. 411P., dated 5th February 1895, regarding despatch and preservation of

REV. CIR. FEB. 1895.

confidential communications, which are given in Appendix C of this Manual, should be carefully noted and adhered to by all officers through whose hands confidential communications may pass.

2. After page 86 of the same Manual, *insert* the following as a new Appendix C:—

APPENDIX C.

[SEE SECTION XXI, PAGE 52, RULE 13(*a*).]

Rules for the treatment of Confidential Correspondence.

I.—When confidential papers are sent out of an office, they should be put into double sealed covers, the inner one being marked "Confidential," and superscribed with only the name of the addressee, and the outer one bearing the usual official address.

II.—When letters are received in an office they are usually opened by some trusted official whom the Head of the office appoints to that duty. When he, on opening a cover, finds inside another envelope marked "Confidential," and addressed by name to the Head of the office, he should be careful not to open it, even if the Head of the office is away on tour. The addressee should invariably open the inner cover himself, and allow no subordinate to open it.

III.—Confidential papers should not pass in usual course through an office. Only the Head of the office and one or two trustworthy clerks (whose names are to be noted) should deal with them. They should pass from hand to hand either by personal delivery or be sent in sealed covers.

IV.—After the necessary action has been taken on them, confidential papers should be entered in a special register, in which should be entered the date of receipt, number and date of the letter, subject of the letter, and the nature of the action taken. They should then be kept, together with the register, in a locked almirah or box, the key of which should always remain with the Head of the office. When a case is taken out of, or returned to, the almirah or box, a note to that effect should be made in the register. An index to the register should be prepared in offices where the cases are considerable in number. When any Head of an office goes on leave, he should hand over the key to his successor, after verifying the contents of the box or almirah in his presence.

V.—The Head of the office in these rules is the officer who makes appointments in the office, gives leave, &c., *i.e.*, the Commissioner, or Magistrate and Collector, District Judge, Head of a Department, Secretary to the Board of Revenue, &c., as the case may be.

THE HON'BLE MR. D. R. LYALL, C.S.I.

REV. CIR. FEB. 1895.

ERRATUM.

For serial numbers "24 to 29" of the questions added by Circular Order No. 6 of January 1895, at the end of "3—Stamps" at page 49 of the Inspection Manual, 1891, *read* "30 to 35."

No. 9.

WITH a view to ascertain the estimated demands of tari shops, the Commissioner of Excise authorised the Collector of Patna in March 1891 to insert a condition in all licenses for the retail vend of tari, prohibiting the licensee to use or sell the juice of any other palm and date trees than those enumerated in the license, or to employ any one except the tree tappers named therein. The Board now direct that a similar condition be enforced in the districts named in the margin, and that the tapping of trees by persons other than those mentioned in the license be prohibited absolutely.

1. Gaya.
2. Shahabad.
3. Saran.
4. Muzaffarpur.
5. Darbhanga.
6. Champaran.
7. Monghyr.
8. Bhagalpur.
9. The Sonthal Parganas.
10. The Town of Calcutta.
11. Burdwan.
12. Hooghly.
13. Howrah.
14. The 24-Parganas.
15. Murshidabad.
16. Cuttack.
17. Puri.

2. The following clause shall be added to the condition No. VII in the foot-note inserted under the Board's Circular Order No. 18 of August 1893 at page 268 of the Excise Manual, 1891:—

And that he do not employ any one except the registered tree tappers named below.*

* The Collector may add to the names of the tappers or strike out the name of any tapper at any time without charge.

No. 10.

UNDER the orders of Government, statistics regarding breaches of the Opium law are to be furnished in the forms appended, and

REV. CIR. FEB. 1895.

the Board direct that the following corrections be made in the Excise Manual, 1891:—

For the last sentence of rule 11 of the Board's Subsidiary Opium Rules, at page 24 of the Excise Manual, 1891, substitute the following:—

After the close of each opium year, but not later than the 15th September, a statement in form No. XXIII (*a*), regarding prosecutions under the Opium law, and another in form No. XXIII (*b*), regarding fines imposed and rewards paid in opium cases, should be submitted to the Commissioner of Excise.

For form No. XXIII, on page 60, forms Nos. XXIII (*a*) and XXIII (*b*) shall be substituted.

OPIUM FORM No. XXIII (*a*).

BOARD'S SUBSIDIARY RULE (11).

Statement of cases instituted under the Opium Laws in the District of *for the opium years* 189 -9 *and* 189 -9

1	2								3								4								5							
	Number of cases investigated.								Number of persons brought to trial.								Number of persons convicted.								Number of persons acquitted.							
	189 -9 .				189 -9 .				189 -9 .				189 -9				189 -9 .				189 -9 .				189 -9 .				189 -9 .			
DISTRICT.	Section 10, Act XIII of 1857.	Section 19, Act XIII of 1857.	Section 20, Act XIII of 1857.	Section 9, Act I of 1878.	Total.	Section 10, Act XIII of 1857.	Section 19, Act XIII of 1857.	Section 20, Act XIII of 1857.	Section 9, Act I of 1878.	Total.	Section 10, Act XIII of 1857.	Section 19, Act XIII of 1857.	Section 20, Act XIII of 1857.	Section 9, Act I of 1878.	Total.	Section 10, Act XIII of 1857.	Section 19, Act XIII of 1857.	Section 20, Act XIII of 1857.	Section 9, Act I of 1878.	Total.	Section 10, Act XIII of 1857.	Section 19, Act XIII of 1857.	Section 20, Act XIII of 1857.	Section 9, Act I of 1878.	Total.	Section 10, Act XIII of 1857.	Section 19, Act XIII of 1857.	Section 20, Act XIII of 1857.	Section 9, Act I of 1878.	Total.	Section 10, Act XIII of 1857.	Section 19, Act XIII of 1857.	Section 20, Act XIII of 1857.	Section 9, Act I of 1878.	Total.

N.B.—The information should be given for the opium year September 1st to August 31st.

OPIUM FORM No. XXIII (*b*).

BOARD'S SUBSIDIARY RULE (11).

Statement showing amount of fines imposed and realised and reward paid in Opium cases in the opium years 189 -9 *and* 189 -9

SECTION AND ACT.	Amount of fine imposed. *a.*		Amount of fine realized. *b.*		Amount remitted on appeal. *c.*		Amount of reward paid by District Officer. *d.*		Amount of reward paid by orders of Board. *e.*		REMARKS. *f.*
	189 -9	189 -9	189 -9	189 -9	189 -9	189 -9	189 -9	189 -9	189 -9	189 -9	
Section 10 of Act XIII of 1857.											
Section 19 of Act XIII of 1857.											
Section 20 of Act XIII of 1857.											
Section 9 of Act I of 1878.											
Total ...											

N.B.—The information required should be given for the opium year September 1st to August 31st.

No. 11. REV. CIR.

THE following revised rule shall be substituted for clause 29, section II, on page 107 of the Excise Manual:— FEB. 1895.

"When the shop closed is held on the fixed duty system, the Excise Officer will give a certificate of the time of closure, and compensation will be fixed by the Collector with reference to the average daily sales of the shop and the net profit per gallon. The difference between the market price at which the spirits are sold to the consumer, and the cost price including duty as well as contingent expenses at the rate of $6\frac{1}{4}$ per cent. of the sale-proceeds, but excluding the license-fee, may be taken to be the vendor's profit on each gallon sold. For instance, if the sale-proceeds are Rs. 16 and price paid to distiller is Rs. 2, duty Rs. 4 and contingent expenses Re. 1, the net profit will be 16—(2+4+1)=Rs. 9."

No. 12.

THE following correction shall be made in Rule 345, Chapter XVII, page 82, Part III of the Bihar Opium Manual:—

In line 11 the words "and the Assistant Factory Superintendent 3 per cent." shall be omitted.

2. The following rule shall be inserted as Rule 345A:—

"The Assistant Factory Superintendent will open up the same percentage of, and exercise similar check over, the packed chests as laid down in Rule 345 for the Factory Superintendent. To save time he should give the preference, when they are available, to damaged chests which have to be repacked in his presence. His record of check-weighment should be submitted weekly for the inspection of the Factory Superintendent."

H. P.—Reg No. 6040J—700—21-3-95.

MARCH 1895.

THE HON'BLE C. C. STEVENS, C.S.I.

No. 1.

REVENUE Officers are hereby informed that Police Revenue estates are to appear in the Tauzi Roll as separate estates, under the procedure prescribed in the Tauzi Manual circulated with the Board's Circular letter No. $\frac{195A.}{196A.}$, dated the 7th February 1895, to $\frac{\text{District Officers}}{\text{Commissioners}}$ (see Rule 4, Section 1, Chapter II, page 2 of the Tauzi Manual). The collections of these estates will be credited in the Tauzi Ledger as collections of separate estates under Part I, Part II or III, and will be abstracted into the same goshwara (Appendix G) as is used for land revenue under Rule 3(*i*), Section XVII, Chapter II. They will also be shown in table II of return No. X, under Rule 9(*ii*), Section XVIII, Chapter II, page 36 of the Manual.

No separate table No: II is required for Police Revenue collections, but a statement showing the total demand of such revenue, the total collections, and the total balance or excess at the end of each kist, is to be submitted by the Board of Revenue for the whole province to the Accountant-General. Each Commissioner is therefore requested to obtain from the District Officers in his Division, and to submit to this office, within 21 days from the date of the kist, a quarterly return showing the total demand of Police revenue, the total collections, the total balance or excess, with the necessary explanations, up to the date of the last kist.

This order will take effect from the first quarter of 1895-96.

THE HON'BLE MR. D. R. LYALL, C.S.I.

ERRATUM.

IN the Board's Circular Order No. 7 of January 1895 for rules "11" and "12" read "12" and "13."

No. 2.

WITH the sanction of Government the Board direct that applications for special rewards in cases under the Opium Act I of

REV. CIR. MARCH 1895.

1878, shall henceforth be submitted in the accompanying Form No. XXIV, and that the words "in Form No. XXIV" shall be added at the end of rule 25 of the Board's Subsidiary Opium Rules on page 27 of the Excise Manual, 1891.

2. Applications for special rewards in cases under the Excise Act shall be submitted in Form No. 125A, and the words "in Form No. 125A" shall be added at the end of clause 9 of Section XXII, on page 171 of the Excise Manual.

3. The annexed Form No. XXIV shall be inserted after Form No. XXIII on page 60 of the Excise Manual, and Form No. 125A after Form No. 125 on page 320 of the Excise Manual.

FORM No. XXIV.

[SEE CLAUSE 25 OF THE SUBSIDIARY OPIUM RULES.]

Application for special reward in cases under the Opium Act.

District

Subdivision.

Date of institution.	Name and residence of accused.	Offence charged.	Offence of which convicted and sentence (fine, imprisonment, &c.)	Date of conviction.	Amount of the fine realized.	Amount paid in rewards.	Value of confiscated articles and amount thereof paid in rewards.	Names of persons to whom paid and amount paid to each.	Names of persons recommended for special reward, and amount recommended in each case.	Amount recommended by Commissioner.	Amount sanctioned by Board.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13

N.B.—In a separate sheet the particulars of the case should be briefly given, and the part taken by each person recommended for special reward in detecting and prosecuting the case should be shown. A copy of the trying Magistrate's judgment should also be annexed.

The 189 *District Officer.*

FORM No. 125A.

[See Section XXII, Clause 9 of the Excise Manual.]

Application for special reward in cases under the Excise Act.

District

Subdivision.

Date of institution.	Name and residence of accused.	Offence charged.	Offence of which convicted and sentence (fine, imprisonment, &c.)	Date of conviction.	Amount of fine realized.	Amount paid in rewards.	Value of confiscated articles and amount thereof paid in rewards.	Names of persons to whom paid and amount paid to each.	Names of persons recommended for special reward, and amount recommended in each case	Amount recommended by Commissioner.	Amount sanctioned by Board.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13

N.B.—In a separate sheet the particulars of the case should be briefly given, and the part taken by each person recommended for special reward in detecting and prosecuting the case should be shown. A copy of the trying Magistrate's judgment should also be annexed.

The 189 . } *District Officer.*

C. A. P.—Reg. No. 224J—700—10-4-95.

MARCH 1895.

THE HON'BLE C. C. STEVENS, C.S.I.

No. 3.

IN a recent case of fraud, a Treasurer removed public money from a treasury. The misappropriation was concealed by falsifying the totals of the totals of the daily balance sheet. A copy of the balance sheet is given below, and will show how the fraud was effected.

It will be observed that by wilfully misstating the total of the closing balance under double lock, and entering it as Rs. 75,482-6-3, whereas it really was Rs. 72,482-6-3, the Treasurer was able to keep Rs. 3,701-6-2 in his possession under single lock, instead of Rs. 701, which was the sum shown in his daily balance sheet, while at the same time his grand total of money under both double and single locks was correct and tallied with the grand total in the accountant's daily balance sheet.

The fraud would have been at once detected if the precautions of (1) totalling the items in the daily balance sheet, (2) comparing the accounts with those of the previous day, and (3) inspecting the balance in the Treasurer's hands, had been taken by the Treasury officer. All Treasury officers are therefore warned to total the items in the daily balance sheet, and to be on their guard against similar malpractices. The Treasury officer should always take care to satisfy himself, as he is required to do by article 323(*c*) of the Civil Account Code, volume I, of the correctness of the details of the Treasurer's balance sheet, and he should always test the grand total of the closing balance under double lock by adding and deducting the amounts passed into and out of double locks from the amount shown as opening balance.

Balance sheet of the Treasurer.

	UNDER JOINT KEYS OF THE TREASURY OFFICER AND TREASURER.				Closing balance in the hands of the Treasurer.	TOTAL.
	Opening balance.	Taken out.	Placed under joint locks.	Closing balance.		
1	2	3	4	5	6	7
Total of specification.	Rs. A. P. 1,02,682 6 3	Rs. 30,200	Rs. Nil.	Rs. A. P. 75,482 6 3	Rs. A. P. 701 6 2	Rs A. P. (A)76,183 12 5
				(B) *72,482 6 3*	*3,701 6 2*	*76,183 12 5*

Figures entered by the Treasurer are shown in ordinary type; the true figures are in italics.

Accountant's balance sheet.

		Rs.	A.	P.
Balance under double lock	...	1,02,682	6	3
Ditto single do.	...	1,734	9	7
Total opening balance	...	1,04,416	15	10
Receipts as per cash-book	...	3,967	6	8
Total ...	...	1,08,384	6	6
Deduct disbursement as per cash-book		32,200	10	1
Total ...		...(A) 76,183	12	5

Details of cash, &c., in the Treasurer's balance sheet.

			Rs.	A.	P.
Notes	...	...	3,570	0	0
Silver	...	...	58,700	0	0
Copper	...	...	9,850	0	0
Uncurrent coins, &c.	...	...	362	6	3
Total	...		...(B) 72,482	6	3

N.B.—The figures at A and B tally respectively with one another.

No. 4.

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The following rule is to be inserted as a new rule 15(*a*) after Rule 15, Section XXI, page 52 of the Revenue Officers' Manual, 1888:—

15(*a*). Under Government Circular No. 5 of the 28th February 1895, the name as well as the official designation of an officer should, as a general rule, be mentioned in communications to Government, as this is of much use when the weight to be attached to any particular officer's opinion has to be considered.

No. 5.

The following rules prescribed by Government for the Arrear Collection Department are to be inserted as sections IIA and IIB in Chapter X of the Board's Rules, 1888, in supersession of the existing rules 3 to 10 of section II of the same Chapter X:—

Section IIA.—Procedure after latest day and before sale.

1. Arrear lists of Land Revenue are to be prepared after each kist in accordance with rule 2, section XIX, Chapter II of the Tauzi Manual. The Deputy Collector in charge of the Tauzi Department is to examine the arrears for each class of estates as given in columns 8 and 12 of the lists with the figures given in columns 14—16 of Table II, Return No. X, Appendix N of the Tauzi Manual, and to certify that they agree.

Collector's orders on arrear lists.

2. As soon as each tauzi muharrir's arrear list of Land Revenue (see rule 2, section XIX, Chapter II, Board's Tauzi Manual,) is made over to the Deputy Collector in charge of the Arrear Collection Department, the latter will, *after causing columns* 15, 16 *and* 17 *to be filled up*, have it put up before the Collector for orders.

3. The Collector is then to enter the necessary orders in column 18 of the arrear lists. The order will be of this kind: "Not liable to sale, sections 5 and 17, Act XI of 1859," "Need not be advertised, arrear being petty," save where the reasons have been noted on a petition, and then it will be sufficient to enter the number and date of the case in column 18, and in column 19 the requisite date in those cases where the proprietor is allowed to pay up the arrears.

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4. After taking the orders of the Collector in column 18 of the Arrear List, the Arrear Collection Department is to prepare from them two abstract lists—(1) of estates in which the arrears are petty and not to be collected by sale, and (2) of estates which are to be advertised for sale.

Precaution against sale for petty arrears.

5. Collectors should not advertise estates for sale for trifling arrears unless they have reason to suppose that the small balance is being deliberately withheld. In ordinary cases it will suffice to post up in the Collectorate a list, to be prepared in the vernacular by the Arrear Collection Department, of the arrears due in such estates, with a warning that unless the arrear is paid before, or at the next kist, the estate will be advertised.

At the same time, if the Collector deems it necessary, in order to correct laxity in payments, this rule should not be read so as to preclude Collectors from advertising whenever they think necessary.

If an estate is advertised for petty arrears, Collectors must always inquire carefully into the facts of the arrears, and satisfy themselves before passing the orders for sale that they are not the result of an error in account.

Subsequent payments.

6. A Collector is at liberty, under the provisions of section 6, Act XI of 1859, either to refuse or to accept tender of payment after the latest day, it being understood that the acceptance of the tender does not necessarily bar sale; but only the most exceptional circumstance would justify a Collector in selling an estate for arrears after payment of the arrears has been accepted. Whenever a Collector passes an order for the acceptance of any tender of arrears, he is at the same time to expressly record either that the property advertised will be exempted from sale, or that the tender is accepted at the wish of the party making it, and that the Collector will decide on a date to be fixed at the time of passing the order, whether the property will or will not be exempted from sale.

7. It might be convenient to a defaulter to pay in the arrears in part; and in such case the Collector need not refuse the money, it being clearly explained to the party that the law may be allowed to take its course notwithstanding, and will in any case take its

course if the balance is not paid up. If a Collector accepts tender in full of all arrears and exempts the estate from sale, it is necessary to see that Government dues, such as road cess, &c., which the defaulter may owe, are cleared up before the indulgence of exemption is granted.

Remission of balances.

8. The remission of balances due from estates included in Parts I and II of the tauzi roll can be sanctioned only by the Board, while those due from estates included in Part III of the roll can be sanctioned by the Commissioner.

Transfer receipts and revenue money-orders.

9. The revenue of an estate may be paid by a transfer receipt or by revenue money-order. If the transfer receipt shows the payment, in exchange for which it was granted, to have been made before sunset of the latest day of payment, and if it reached the Collector of the district in which the estate is situate before the "schedule of estates in arrears" is made out, he must not advertise the estate for sale. If the receipt reach him after the publication of the schedule, the estate must be exempted from sale under section 18, Act XI of 1859.

Causes of sale to be watched and recorded.

10. Every care should be taken to watch and record, as far as they can be ascertained, the true causes which lead to sales of estates for arrears of revenue; and with that view, at the time of sale, a note should be appended to the sale papers of each such estate, showing the probable cause of sale; whether such cause be diluvion, quarrels among sharers, or other circumstance. The Collector should analyse the notes so recorded when noticing the subject of sales for arrears of revenue in his annual land revenue report.

Date of sale.

11. When the Collector's orders in column 18 have been noted on the arrear lists, he should fix the sale date, being guided in doing so by the report of the head clerk of the Arrear Collection Department as to the time that will probably be required to prepare the sale notices.

Record-keeper.

12. On the Collector's noting what estates are to be advertised for sale, the record-keeper should be required to enter in column 6 of the arrear list against each estate, regarding which such order has been passed, the names and addresses of the proprietors.

13. As soon as the record-keeper makes the requisite entries in column 6 of each arrear list, the work of writing the necessary sale notifications and notices should at once be taken in hand.

Notification.

14. The dates of issue or service of the sale notifications and notices need not be entered on the arrear list.

Non-entry of dates of issue or service of notices.

15. The returns of service of the notifications and notices of all kinds should be carefully filed in the Arrear Collection Department for each kist with the record of each arrear case, and are to be treated as B class papers.

Returns of service.

On the morning before, or of, the sale day the head clerk of the Arrear Collection Department will carefully examine the returns of service relating to every estate which is to be put up for sale, certify on the sale list that he has done so, and bring to the notice of the Collector any defect which would invalidate the sale if held.

16. Every payment made before sale day in the case of estates exempted by the Collector from sale on payment of all arrears should be promptly noted in columns 20 to 23 of the arrear list by the Arrear Collection Department.

Entry of satisfaction.

17. On the day before sale day, or in the early morning of sale day, the head clerk of the Arrear Collection Department will prepare from the arrear list for the Collector a list of estates remaining in arrear which have been duly advertised for sale under sections VI and VII of Act XI of 1859, and which will be sold unless the Collector exercises his exempting power under section XVIII of the same Act.

The sale list.

This list is the sale list, and on it the Collector should record with his own hand—

(i) the fact of the estates having come to auction;

(ii) against each estate sold, to whom sold, and the price;

(iii) regarding each estate exempted from sale, that it was so exempted, and the reason.

Form of sale list.

18. The form of the sale list is given in appendix D. In it the estates are to be entered in the same order as that in which they stand on the tauzi roll. This sale list is not to be confused with the Board's Sale Register 19.

Language in which list of arrears and sale list should be written.

19. The arrear list and sale list should ordinarily be written in English unless the muharrirs are incapable of writing English, and in that case English-writing clerks should be substituted as soon as possible: (see rule 2, section I, Chapter II, Board's Tauzi Manual). In any case the figures in the list should be written in Arabic numerals.

Prompt action required.

20. Collectors are responsible that lists of estates in arrear are promptly prepared and disposed of.

Ordinarily the proceedings in connection with the sale of estates for arrears of one kist should be concluded before another kist day has come round.

To their Annual Reports on Land Revenue, Collectors are required to attach statements showing the dates on which the sales for each kist were concluded.

Service of processes.

21. The Collector should divide the defaulters into groups according to the geographical position of their estates, so as to economize labour as much as possible by entrusting the services of processes relating to one neighbourhood to the same peon.

SECTION IIB.—SYSTEM TO BE FOLLOWED IN THE ARREAR COLLECTION DEPARTMENT AS REGARDS THE PAYING OF ARREARS.

1. The payer will come to the cutcherry and get two blank chalan forms, and write, or have written, on one form (A. G. B. No. 162 or in the districts not included in Appendix A, Board's Tauzi Manual A. G. B. Form No. 162A.) the amount of the outstanding balance of land revenue or cess he intends to pay in, with the other necessary particulars against the various cross heads; and on the other [A. G. B. Form No. 247] the portion of the interest, process fees, costs, or dâk cess penalty due which he wishes to pay, as well as the other requisite entries. Having

done so, he will make, or have made two copies of the chalan dealing with revenue or cess, and one copy of that relating to interest, &c.

2. The payer will then present his five chalans to the clerk of the Arrear Collection Department deputed to receive chalans, over whose desk should be hung a board, on which should be painted in large characters in English and the vernacular in use in the district—

ARREAR CHALANS RECEIVED HERE.

3. On receiving the chalans the clerk will stamp across each of the five forms the word 'ARREARS' and pass them and the payer on to the clerk who keeps the account of the arrear which the payer wishes to liquidate. This latter clerk will then see that the copies agree with the originals, that the entries as to the arrear to which the sum is to be credited, and also the number and date of the case concerned, are correctly entered, and after giving any information as to the state of the balance which the payer may require, will initial and return the chalans to the payer. But as regards a land revenue arrear chalan and its copies, he will not initial the chalan until he has ascertained that the Collector has agreed to accept from the defaulter payment of such arrear.

4. The payer will next present his five chalans to the Accountant, who, after seeing—

(I) that the chalans relating to Cess or Land Revenue are duly stamped "ARREARS," the need of which he can at once ascertain by a glance at the column "period for which paid,"

(II) that the copies agree with the originals,

(III) that each has been initialled by the Arrear Collection Department clerk,

(IV) that the amount noted in words agrees with that given in figures,

will sign and date each chalan and its copy or copies, and return all five to the payer.

5. The payer will then present his five chalans to the Treasurer, who, after carrying out or causing to be carried out the procedure referred to in clauses (*a*) to (*e*), both inclusive, of paragraph (iv), Rule 2, section XVI, Chapter II, Board's Tauzi Manual, will return all five chalans to the payer.

6. The payer will then again go to the Accountant and give him the five chalans. The Accountant will enter the details in his registers, viz., (*a*) Dâk Cess and Road and Public Works Cess, Land Revenue of Land Revenue paying estates in Register Appendix K of the Board's Tauzi Manual, and (*b*) interest, &c., and the cess on tenures and estates other than Land Revenue paying ones in Register Appendix S, Board's Tauzi Manual.

Having entered the details in his registers, the Accountant will then put on each chalan and its copy or copies the serial number which the entry relating to it bears in the register in which its details have been noted, and after so doing will return the originals to the payer, and will retain the copies.

7. The Accountant will, on the morning following the day on which the copies above referred to were retained by him, distribute all such copies as follows:—

(*i*) to the head Tauzi Navis in the districts referred to in Appendix A, Board's Tauzi Manual, a copy of the chalan relating to Land Revenue or Cess,

(*ii*) in the districts not included in Appendix A, Board's Tauzi Manual, the copy of the Land Revenue or Dâk Cess chalan to the head Tauzi Navis, and that of the Road and Public Works Cess to the Head Clerk of that Department;

and in a manuscript book to be kept by him for the purpose will obtain from the officer to whom such chalans may be made over a receipt showing the total number of such chalans so made over daily and their total value.

8. As regards the method to be followed in the Land Revenue or Road Cess Tauzi Departments after the receipt of the chalan copies from the Accountant, the procedure laid down in rules 4 and 5 of section XVI, Chapter II, Board's Tauzi Manual,

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will *mutatis mutandis* apply, save that the form for the muharrir's chalan list will be as follows :—

List of chalans received by muharrir for the day of 18 .

Accountant's number of chalan.	Serial number of arrear in arrear list and date of kist.	Land revenue.	Road and Public Works Cess.	Dák Cess.	Interest.	Penalty.	Costs.	Total.
1	2	3	4	5	6	7	8	9
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.

9. The payments referred to in the copies of the chalans will then be noted up in the registers relating to the cases in question with which the chalan copies should then be filed.

10. To the Arrear Collection Department will belong the duty of maintaining Register No. 19 (Sales of Land Revenue) and of showing in Register No. 8 every case of default subject to the direction given in rule 17, section IIA above, entered in the Arrear List and the manner in which it was disposed of.

APPENDIX D.

Sale list for the Kist ending the of 189. *, District (see Rule 21, Section IIA).*

1	2	3		4	5	6	7		8		9			10	11	12
Tauzi No.	Name of Estate and Pargana or Tappa, &c.	Sadar jama of whole estate.		Whether the whole estate is to be sold.	If only a share is to be sold, the specification of such share or shares.	Names of proprietors of property to be sold.	If only a share is to be sold, the sadar jama of such share.		If the whole estate is to be sold, the arrears due from it.		If only a share is to be sold, the arrears due from it.			Remarks and orders.	If sold, to whom and price obtained.	Final disposal.
		Rs.	A. P.				Rs.	A. P.	Rs.	A. P.	Rs.	A.	P.			

2. With reference to rule 10, section IIB of Chapter X of the Board's Rules, 1888, the Board's Circular Order No. 9 of August 1891 is hereby cancelled.

THE HON'BLE MR. D. R. LYALL, C.S.I.

No. 6.

As the Partition Fund is no longer a local fund, service postage stamps should be used in the Partition Department, the cost of them being recovered as part of the expense of partition.

2. The following corrections are therefore made in Rule 1 on page 55 of the Butwarra Manual, 1889.

In line 7 insert the word "service" before "postage stamps." From the end of the Rule strike out the words "service labels should not be used."

THE HON'BLE C. C. STEVENS, C.S.I.

No. 7.

IN consequence of the introduction of the rules in the new Tauzi Manual from 1st April 1895, the following rules, as detailed below, supersede those in the existing Cess Manual with effect from that date:—

CESS MANUAL.			TAUZI MANUAL.				REMARKS.
Section.	Rule.	Page.	Chapter.	Section.	Rule.	Page.	
1	2	3	4	5	6	7	8
V	1	69	III	VII	1	50	
,,	2	69 and 70	,,	,,	2	50 and 51	
,,	3	70	,,	II	2 to 5	42	
,,	4	,,	,,	III	1	43	
,,	5	,,	,,	II	6	42	
,,	5A	,,	,,	{ ,, VI	7 13	,, 50	
,,	6	,,	,,	VI	1	48	
,,	7	,,	,,	...	...	....	Cancelled by Rule 21, section IIA, Chapter X of the Board's Rules (Arrear Collection Department).
,,	7A	,,	,,	VII	3	51	
,,	7B	,,	,,	IV	5	45	
,,	7C	,,	,,	IV	6	,,	
,,	8	,,	,,	VII	4	51	
,,	9	,,	,,	,,	5	,,	
,,	10	,,	,,	,,	6	,,	
X	1 to 3	74 and 75	,,	IV	1 to 4	44 and 45	
,,	4	75	,,	VII	9	52	
XII	3*	77	,,	V	1 to 6	45 to 47	*So far as it relates to Returns Nos. XXXVIII, XXXIX, XLIII, XLIV, XLV, XLVI, XLVII, and XLVIII.

CESS MANUAL.			TAUZI MANUAL.				REMARKS.
Section.	Rule.	Page.	Chapter.	Section.	Rule.	Page.	
1	2	3	4	5	6	7	8
Appendix C, No. 4	Form of Return XXXVIII.	92 and 93	Appendix U.	...	...	104 to 106	
Appendix C, No. 8.	Form of Return XLV.	95 and 96	"	...	...	"	The form will be the same as that for Return XXXVIII, only the heading should be "Return XLV – Annual Statement of demands, collections, and arrears of cess on lands and mines."
Appendix C, No. 7.	Form of Return XXXIX.	94	Appendix U (2)	...	...	107	
Appendix C, No. 5.	Form of Return XLIII.	93	Cancelled.				
Appendix C, No. 6.	Form of Return XLIV.	94					
Appendix C, No. 9	Form of Return XLVI.	96					
Appendix C, No. 10.	Form of Return XLVII.	"					
Appendix C No. 11.	Form of Return XLVIII	"					
XII ...	4	77	III	V	2	46	
" ..	5, 6 and 7	78	"	"	1	45 and 46	
" .	8	"	"	"	7	47	
" ..	9	"	"	"	8	"	
" .	10	78 and 79	"	"	3	46	

THE HON'BLE MR. D. R. LYALL, C.S.I.

No. 8.

GOVERNMENT having recently directed that applications for extra budget grants on account of "Rewards on confiscation" under the major head "4. Opium" should be submitted through the Board, District Officers are informed that all such applications should, in future, be submitted to the Board through the Commissioner of the Division and the Commissioner of Excise, Bengal.

No. 9.

THE following rule 4 should be added to Section V, page 9 of the Stationery Manual, 1890:—

4. The following Register should be kept up by the Superintendent of Stationery, so that the completeness of the file of

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invoices of European stores, maintained in the Superintendent's office, may be tested at the time of the annual audit of his accounts It should be compiled from the packing accounts received by the Superintendent :—

Number.	Name of vessel.	Date of sailing.	Packages.	Bales.	Casks.	Initial of Superintendent.
			No.	No.	No.	
1	2	3	4	5	6	7

No. 10.

THE following form which has been approved by the Board shall be substituted for form No. 160, given at page 306, in the Appendix to the Bihar Opium Manual, Part III, 1892.

FACTORY FORM No. 160.

BIHAR OPIUM AGENCY.

Register of sale-proceeds.

Date.	A. Daily account of sales, payments made by the purchasers, and balance due by them.					B. Daily account of sale proceeds received by the Treasurer from the Head Muharrir.			Initials of.				Remarks.
	Opening balance or amount remaining to be paid by purchasers.	Amount of this day's sale.	Total of columns 2 and 3.	Amount realized from purchasers and made over to treasurer.	Closing balance, *i.e.*, amount due by purchasers, *i.e.*, difference between columns 4 and 5.	Received from the Head Muharrir as per column 5 of head A.	Total.	Credited to Government—*vide* cash-book.	Head Muharrir being responsible for head A.	Treasurer being responsible for head B.	Head clerk—checking officer.	Factory Superintendent.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14

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No. 11.

The words "in Form No. XXIV" shall be added at the end of Rule 25 of the Board's Subsidiary Opium Rules, in Chapter IV of Part I of the Opium Manual, 1891, and the annexed Form No. XXIV inserted after Form No. XXIII appended to the same rules.

COUNTERFOIL.

FORM NO. 27 (OLD NO. 10).

(*See* Section VI, clauses 21 and 22.)

Pass for removal from a private distillery of rum and other spirits manufactured according to the English method.

Name of distillery

Registered number of pass

Name of person to whom issued

Date of issue

Quantity, description and strength of spirits covered by the pass

Amount of duty levied

Number and locality of shop to which the spirits are passed, with name of proprietor (or the Custom House or any other place as the case may be)

Date of return of pass

Collector.

Note.—This part will not be torn out, but will remain in the book as a check.

COPY.

FORM NO. 27 (OLD NO. 10).

(*See* Section VI, clauses 21 and 22.)

Pass for removal from a private distillery of rum and other spirits manufactured according to the English method.

Registered No.

District Distillery

Name of person to whom given

Date of issue

Quantity, description and strength of spirits covered by pass

Pass the spirits above described for transport to shop No. belonging to at (or to the Custom House or any other place as the case may be) the full duty, amounting to Rs. , having been paid at the rate of Rs. per Imperial gallon, London-proof (or without payment of duty, the person clearing having executed a bond for the payment of duty or for export). This pass is current till o'clock on the day of of , when it should be returned to the officer granting it.

Collector.

Note.—This part to be torn out of the book and sent to the officer in charge of the distillery.

PASS.

FORM NO. 27 (OLD NO. 10).

(*See* Section VI, clauses 21 and 22.)

Pass for removal from a private distillery of rum and other spirits manufactured according to the English method.

Registered No.

District Distillery

Name of person to whom given

Date of issue

Quantity, description and strength of spirits covered by pass

Pass the spirits above described for transport to shop No. belonging to at (or to the Custom House or any other place as the case may be) the full duty, amounting to Rs. , having been paid at the rate of Rs. per Imperial gallon, London-proof (or without payment of duty, the person clearing having executed a bond for the payment of duty or for export). This pass is current till o'clock on the day of of , when it should be returned to the officer granting it.

Collector.

Note.—This part to be torn out of the book and given to the person clearing the spirits.

H. H.—Reg. No. 588J—28—2-5-95.

APRIL 1895.

THE HON'BLE C. C. STEVENS, C.S.I.

No. 1.

IN continuation of Circular Order No. 10 of May 1894, and with reference to the Notification No. 1521L.R., dated the 19th March 1895, published in the *Calcutta Gazette* of the 20th idem, the following alterations are to be made in the scale of audit rate in Section I of the Rules under the Government Management of Private Estates Act, X of 1892, issued with Circular Order No. 6 of January 1894:—

(1) *For* the words "Seven annas per hundred rupees" in clause (*c*) of rule 1 *substitute* the words "Eight annas per hundred rupees."

(2) *For* the words—

"Burdwan	...	One anna and-a-half per hundred rupees.
Tikari	...	Four annas and-a-half per hundred rupees."

Substitute the words—

"Burdwan	...	Two annas per hundred rupees.
Tikari	...	Five annas per hundred rupees.".

2. The rate will be leviable in 1895-96 in accordance with this scale for the audit of accounts of 1894-95. Any sum paid in excess of the provision made on account of this rate in the budget estimates of estates for 1895-96, should be met from the general savings in the budget, no application from the Manager for the sanction of superior authority to the excess expenditure being necessary.

3. These orders should be communicated by District Officers to all Managers of estates, the accounts of which are subjected to professional audit.

No. 2.

IT having been brought to the notice of the Board that the Agricultural Public Works grant has, in a certain case, been

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applied to repairs of mosques and other public buildings which are quite beside the object for which the grant is made, the Board, with the approval of Government, direct that this grant is not to be utilised for the repairs of places of worship, or, except after previous sanction of the Board, for any public building whatsoever.

No. 3.

AT the instance of the Inspector-General of Registration, Bengal, the Board inform all Revenue Officers that copies of certificates of sale granted under Act XI of 1859 should be received and filed in Registration offices under clause 4 of section 89 of Act III of 1877, as modified up to the 1st December 1892, and that such copies are to be written on paper of the same size as that used for book I in which the copies will be filed.

No 4.

THE following alteration is to be made in the Wards' Manual, 1888:—

Strike out the words "and the Director of the Department of Land Records and Agriculture" from rule 7, Section II, Part IIIA of the Manual issued with Circular Order No. 6 of January 1894.

THE HON'BLE MR. D. R. LYALL, C.S.I.

No. 5.

THE partition paper drawn up under section 77 of the Estates' Partition Act, VIII (B.C.) of 1876, after the completion of a partition, should be engrossed on stamp paper. If the partition paper has to be altered, the Collector will note the necessary amendments on it under section 85. If it has to be prepared anew, the Collector will call in the old one and refund the duty.

No. 6.

THE following Factory Forms Nos. 21 and 21(*a*) which have been approved by the Board, shall be substituted for the Factory Form No. 21, on page 159 of Part III of the Bihar Opium Manual, 1892:—

* * * * *

FACTORY FORM No. 21.

BIHAR OPIUM AGENCY.

Stock Book of Poppy Leaves at the Sadar Opium Factory, Patna.

1	2	3	4	5	6	7	8	9	10	11	12
	RECEIPTS.			EXPENDITURE.							
Month and date.	Opening balance.	Receipt.	Total receipts as per columns 2 and 3.	Manufacture at 5½ chitaks per bhaga, plus compensation allowance for atmospheric moisture.	Sattai and repairs, plus compensation allowance for atmospheric moisture.	Petty repairs.	Breakage, &c., struck off.	Total expenditure as per columns 5 to 8.	Closing balance deducting column 9 from column 4.	Initials of Officer in charge.	REMARKS. (Quote here authority for column 8.)
	Mds. s. c.	Mds. s. c.	Mds. s. c.	Mds. s. c.	Mds. s. c.	Mds. s. c.	Mds. s. c.	Mds. s. c.	Mds. s. c.		
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											
Total											

REV. CIR.
APRIL 1895.

Factory Form No. 21(*a*).
फ़ेक्टरी फ़ार्म न० २१(ए)।

BIHAR OPIUM

बिहार ओपियम

Stock Book of Poppy

किताब जमा ख़र्च

१		२	३	४	५	६
		आमदनी।				
महीना व तारीख़।		साबिक़ बाक़ी।	आमदनी।	मीज़ान खाने २ व ३।	तैयारी गोटी ऽ।-। फ़ी भागा व ख़ुश्की वास्ते नमी के।	सटाई व मरम्मत गोटी व ख़ुश्की वास्ते नमी के।
	१					
	२					
	३					
	४					
	५					
	६					
	७					
	८					
	९					
	१०					
	११					
	१२					
	१३					
	१४					
	१५					
	१६					
	१७					
	१८					
	१९					
	२०					
	२१					
	२२					
	२३					
	२४					
	२५					
	२६					
	२७					
	२८					
	२९					
	३०					
	३१					
मीज़ान ...						

AGENCY.

एजेन्सी।

Leaves, &c.

पत्तल वगैरह ।

७	८	९	१०	११	१२
खर्च।					
छोटी मरम्मत।	घूर।	मौजान खाने ५ से खाने ८ तक।	बाकी बाद मिन-हाई खाने ९ खाने ४ से।	दस्तख़त सरदार पत्तल खाना।	कैफ़ियत। (यहां पर हुक्म दरबारे खाने ८ के लिखना चाहिए।)

Rev. Cir.

April 1895.

No. 7.

For the words "gross weight of" in line 1 of clause 60, section XX, page 164 of the Excise Manual, 1891, shall be substituted "nett weight as declared in the import pass of the ganja in."

No. 8.

With reference to the notifications of Government No. 1293S.R., dated 2nd March 1895, and Nos. 1914S R. and 1915S.R., dated 30th ultimo, published on page 173, Part I of the *Calcutta Gazette* of the 6th March 1895, and page 307, Part I of the *Calcutta Gazette* of the 3rd April 1895, respectively, fixing the rates of excise duty on country spirits in the districts of Dacca and Mymensingh at Rs. 4 per gallon London proof, and in the district of Bankura and in the Jahanabad subdivision of the district of Hooghly at Rs. 2 per gallon London proof, the Board direct that the following be added to the references cited in the margin of page 331, Appendix B of the Excise Manual:—

Notification No. 1293S R, dated 2nd March 1895: *Calcutta Gazette*, 6th March 1895, page 173.

Notification No. 1914S R., dated 30th March 1895: *Calcutta Gazette*, 3rd April 1895, page 307.

Notification No. 1915S.R., dated 30th March 1895: *Calcutta Gazette*, 3rd April 1895, page 307,

and that the entries relating to Dacca, Mymensingh, Bankura and Hooghly in the list given in the appendix be corrected as follows:—

	Rs.	
D. Dacca	4	
D. Mymensingh*	4	* Supplied from the Dacca Distillery.
D. Bankura	2	
D. Hooghly.		
Sadar subdivision ...	5	
Serampore ditto ...	5	
Jahanabad ditto ...	2	

No. 9.

THE Board direct that in future the number and name of the shop be inserted after the name of the licensee in sub-heads (*a*), (*b*) (*c*), &c., of heading 7 of the Register in form No. 115 (*vide* page 311 of the Excise Manual), showing the receipts and expenditure of ganja at a warehouse.

2. After the names "Jan Baksh," "Ram Sing," "Sahay Sing" in sub-heads (*a*), (*b*), and (*c*) of heading 7 of form No. 115 on page 311 of the Excise Manual, the words "licensee of shop No.—at ————" shall be inserted.

3. The alteration will be made in manuscript until the present stock of forms is exhausted.

C. A. P.—Reg. No. 938J—28—21-5 95.

APRIL 1895.

THE HON'BLE C. C. STEVENS, C.S.I.

No. 10.

SECTION XIV, Chapter II, pages 19 to 24, containing the rules relating to Money-orders other than Revenue Money-orders, together with the forms in Appendix E, pages 75 to 79 of the Tauzi Manual, should be expunged from the Tauzi Manual, of which they properly form no part, and the following revised rules and forms should be substituted for the rules and forms in section XIVA, Chapter IV, page 67, and in Appendix A, page 75, respectively, of the Board's Rules, 1888:—

Section XIVA.—Rules relating to Money-orders other than Revenue Money-orders in favour of Officers of Government and Local Bodies entitled to bank at Treasuries or Sub-Treasuries.

PART I.

Procedure in the Office of Issue.

1. WHENEVER a money-order presented for issue is drawn in favour of any officer of Government or of a local body in his official capacity, it will be the duty of the Money-order Clerk, or Sub or Branch Postmaster, to see that the proper form of money-order is used.

2. If the remittance is for land revenue, road cess, public works cess, or zamindari dák cess, the revenue money-order form must be used, and the rules relating to revenue money-orders must be observed.

3. If the remittance is for any other purpose, the ordinary inland money-order form must be used.

4. The rule prohibiting the inclusion of pies (fractions of an anna) is not applicable to money-orders in favour of any officer of

Government or local body in his official capacity. Such money-orders may contain any fraction of an anna not less than one pie. Remittances of amounts including fractions of pies are not allowed. The limit of the amount of a single money-order is the same as of any other ordinary money-order.

5. If a remitter of land revenue, road cess, public works cess, or zamindari dák cess, desires to remit at the same time any sum due to Government on any other account, he must use a revenue money-order for the remittance of land revenue, road cess, public works cess, or zamindari dák cess, or for so many of these dues as he wishes to remit, and a separate ordinary inland money-order form for each other remittance.

6. A separate money-order form must be used for each Government due remitted by the ordinary inland money-order, and remittances on two accounts may not be included in one ordinary money-order.

7. (*a*) If the remittance is on account of income-tax, the remitter must be furnished with one of the special income-tax coupons (Form 1—G. M. O.), and must fill up all the particulars indicated thereon.* The remitter is responsible for the correctness of the entries, but it is the duty of the Money-order Clerk or Sub-Postmaster or Branch Postmaster to refuse any money-order in which all the particulars are not entered.

(*b*) If the remitter is illiterate, the Money-order Clerk or Sub or Branch Postmaster should give him any aid he may require to fill up the entries. The Money-order Clerk or Sub or Branch Postmaster must give this aid freely, and may not demand or accept any gratification in return on pain of dismissal.

(*c*) The income-tax coupon should then be carefully and strongly pasted by the Money-order Clerk or Sub or Branch Postmaster to the blank space provided on the coupon of the money-order form. Care must be taken that the coupon is not pasted over any part of the acknowledgment.

* It may happen that a remitter does not know, and cannot conveniently ascertain, the number of list K, or has not received or has lost the notice L. In such a case the remitter should be asked to enter "not known," or words to that effect, against item 5 on the coupon, and on his doing so, the money-order should be accepted, provided all the other particulars are given. Whenever it is practicable for him to do so, the remitter should, however, be required to fill in item 5 as well as the other items.

8. If the remittance is on any account other than income-tax, the Money-order Clerk or Sub or Branch Postmaster must see that particulars of the object of the remittance are entered clearly on the ordinary coupon of the ordinary inland money-order form. If the object of the remittance is not clearly stated on the coupon, the Money-order Clerk or Sub or Branch Postmaster should not accept the order until the omission is rectified and the object clearly stated. The Money-order Clerk or Sub or Branch Postmaster should give any aid that the remitter may require to fill up the coupon, and may not demand or accept any gratification in return on pain of dismissal.

9. After the money-order has been properly filled up, it should be received and dealt with in the same way as any other ordinary inland money-order.

10. Every remitter of a money-order other than a Revenue Money-order in favour of an officer of Government or of a local body should be informed that, instead of the usual money-order acknowledgment signed by the payee, he will ordinarily receive the usual departmental receipt, which will be forwarded to him direct by post, and that he should address the payee regarding it if he do not receive it in due course. He should also be advised to keep the carbonic receipt carefully until he receives either the formal departmental receipt from the payee or the usual money-order acknowledgment.

PART II.

Procedure in the Post Office of Payment.

11. These rules only apply to post-offices (head or sub) at the head-quarters of districts and subdivisions. Other post-offices which receive for payment ordinary money-orders in favour of officers of Government or of local bodies in their official capacities will pay them in cash under the procedure applicable to money-orders in favour of private individuals.

12. All money-orders in favour of the Magistrate or Collector (or Deputy Commissioner), or in favour of the Deputy Collector or other officer in charge of any department under the Magistrate

or Collector (or Deputy Commissioner), or in favour of the Subdivisional Officer or any officer in charge of any department under the Subdivisional Officer, will be paid by book-transfer. All money-orders in favour of any other officer of Government in his official capacity will also be paid by book-transfer when a written requisition to that effect has been received by the post-office from the treasury or sub-treasury officer.

With the exception of money-orders in favour of a Cantonment Committee, all money-orders in favour of any local body entitled to bank at the treasury or sub-treasury will also be paid by book-transfer.

13. When the ordinary money-orders in favour of the officers of Government and local bodies named in rule 12, and any other officers whose money-orders are, according to the requisition of the treasury or sub-treasury officer, to be paid by book-transfer, are in all respects ready* to be handed over to the postman, a list in triplicate† (Form 2—G. M. O.) should be made out by the Money-order Clerk, and the entries in the money column of the list should be carefully totalled. The original copy of the list will take the place of the journal of money-orders paid, the duplicate of the list will be sent to the treasury under the procedure described below, and the triplicate of the list will be the list for the Comptroller.

No money-order should be included in the list unless the object of the remittance is entered on the coupon.

14. The Postmaster should then check the entries in the list with those on the money-orders, and also check the total of the money column. He will then give the postman the duplicate of

* Only the total number and amount of official money-orders received for payment need be entered in the register of money-orders received. In order, however, that the record may be complete, it will be necessary to make a note in the last column of the register whenever all the official money-orders received in one day are not included in the list of that date. For example, if in the register of money-orders received on the 5th July there are shown 500 official money-orders for Rs. 10,000, but 300 of these orders for Rs. 7,000 were received too late for inclusion in the list sent to the treasury on the 5th, there should be an entry in the last column of the register in this form—

200 for Rs. 3,000 included in the list of 5th.
300 for Rs. 7,000 included in the list of 6th.

† The duplicate and triplicate will be prepared by carbonic paper, and a hard pencil must be used in writing the list.

the list, the money-orders, and a treasury or sub-treasury voucher representing the total value of the money-orders as entered at the foot of the list. The amount represented by the treasury or sub-treasury voucher will not be charged against the letter of credit, and will be paid quite independently of the balance of any letters of credit held by the treasury in favour of the post-office.

15. The postman will take the duplicate list, the money-orders, and the treasury or sub-treasury voucher to the treasury or sub-treasury officer, and will receive back from him the money-orders without the coupons and acknowledgments, and will be careful to see that he receives back all the money-orders, and that they are all duly receipted by the treasury or sub-treasury officer.

16. The paid money-orders received back from the treasury or sub-treasury will be examined by the Money-order Clerk in the same way as other ordinary money-orders, and the total amount of money-orders will be entered in the journal of money-orders paid by a single entry, thus: "As per G. M. O. list Rs. A. P.; the classification columns of the triplicate list will then be filled up, and the money-orders will be disposed of in the usual way. As the official payees of the money-orders will furnish the remitters with departmental receipts, the acknowledgments will not be returned by the treasury or sub-treasury officer for transmission to the remitters. The original and triplicate lists will be kept with the journal of money-orders paid until the next list of ordinary money-orders paid is sent to the Comptroller, when the corresponding (triplicate) lists of official money-orders paid will also be sent, the paid money-orders being arranged in order and attached to the lists. The original lists will then be filed, a separate file of original lists being kept with each journal of money-orders paid, so that the dates of the journal and the file of official money-order lists correspond.

17. The amount of the treasury or sub-treasury voucher will be entered in the post-office accounts on the receipt side as drawn from district or sub-treasury, as the case may be, and will be included in the sum entered on the payment side under the head "Amount of money-orders paid." In the case of a Head Office the amount will also appear in the treasury account as

money drawn from the district treasury. All these entries must be made on the same date.

18. If it should happen that a money-order for any officer or local body named or indicated in rule 12 is received at the office of payment without the object of the remittance being entered on the coupon, the money-order will, as stated in rule 13, not be included in the day's list. The Postmaster will retain the money-order in deposit, and make a reference to the Office of Issue to ascertain the object of the remittance. On the receipt of a reply he will attach it to the coupon, and the reply will be considered as part of the coupon. The money-order will then be included in the next list sent to the treasury or sub-treasury. If, notwithstanding a reference to the Office of Issue, the object of the money-order cannot be ascertained, the Postmaster of the Office of Payment will treat the money-order as refused, and return it, under the usual procedure, to the Office of Issue, noting across the coupon the words "refused, as object of remittance not stated." Every case in which a money-order is received without the object being entered on the coupon should be reported by the Office of Payment to the Superintendent of the division in which the Office of Issue is situated.

19. On the 1st of every month the Money-order Clerk or Sub-Postmaster of the head-quarters or subdivisional post-office will prepare a return (Form 3—G. M. O.) of official money-orders (other than revenue money-orders) received during the previous month. The returns of Postmasters at subdivisional stations will be submitted to the Postmaster of the district head-quarters on the 1st of the month, and the return of the head-quarters post-office will be submitted to the head of the circle on the 5th of the month, together with the returns of any offices at subdivisional stations in the district.

PART III.

Procedure to be followed in the Treasury or Sub-Treasury.

20. When any officer of Government not specified in rule 12 requests that money-orders in his favour may be paid by book-transfer, a written requisition to that effect will be addressed by

the treasury or sub-treasury officer to the Postmaster at the treasury or sub-treasury station.

21. On receipt of the list, money-orders and treasury or sub-treasury voucher (see rule 15), the treasury or sub-treasury officer will check and compare the documents. If there is any error, he will return all the documents to the post-office with a note of the error or errors. When the documents are correct, the treasury or sub-treasury officer will at once cut off the strip of each money-order containing the coupon and acknowledgment, sign and date the money-orders as payee, and return them to the postman. The treasury or sub-treasury officer will retain the strips, including the coupon and acknowledgment, the duplicate list of money-orders (Form 2—G. M. O.) and the treasury or sub-treasury voucher.

22. The treasury or sub-treasury officer will on the same day adjust the amount of the treasury or sub-treasury voucher by transfer, debiting the amount to the post-office and crediting the amounts of the several money-orders as shown in the list and on the acknowledgments to the appropriate departments or local bodies. If the amount of any money-order cannot for any reason be credited at once to the proper head of account, it should be entered in the body of the cash-book with such particulars as are available, and reference should be at once made through the department concerned for further particulars, on receipt of which credit to the proper head should be effected in communication with the Accountant-General.

In the case of sub-treasuries a note should be made in the "remarks" column of the duplicate list showing on what account each money-order was sent as indicated on the coupon. This column will be blank when received from the post-office. The duplicate list will be forwarded to the district treasury with the sub-treasury "daily sheet."

23. To each department or local body in favour of which any money-order or money-orders have been received and credited, the treasury or sub-treasury officer will on the same day send an advice list in the accompanying form (Form 4—G. M. O.), together with the corresponding strips, consisting of the coupons and acknowledgments. In the case of officers and local bodies to

whom daily advice lists are sent of other receipts on their account, the total amount of each money-order advice list will be entered (with a reference to the money-order advice list) in the daily advice list.

The treasury or sub-treasury officer will be responsible that the total of the amounts of the money-order advice lists is equal to the amount of the treasury or sub-treasury voucher received from the post-office and debited to the Postal Department.

24. No money-order received from the post-office may be refused.

Part IV.

Procedure in the offices of the payees of the money-orders.

25. When any officer of Government, not separately specified in rule 12, desires that money-orders in his favour be paid by book-transfer, he will make a written request to that effect to the treasury or sub-treasury officer for communication to the Postmaster.

26. On receipt of an advice list (see rule 23) with the corresponding strips consisting of the coupons and acknowledgments, the usual entries will be made in the prescribed registers, and the prescribed receipts will be sent to the remitters by post, the postage being prepaid by service or ordinary stamps, according as the department or local body is, or is not, entitled to use service stamps.

27. The prescribed form of receipt should be sent to each remitter at latest on the 1st open day after the receipt of the advice list from the treasury or sub-treasury.

28. If the amount of a money-order is more than is due from the remitter, the excess should be entered as an advance on account of future dues or be dealt with in such other way as the rules of the department or local body may prescribe; if the amount is less than is due, it should be credited as a payment in part; if the period on account of which the remittance is made is specified, the amount should be credited on account of that period; if the period is not specified, the remittance should be set off against those dues which have been longest outstanding.

FORM $\frac{1}{\text{G.M.O.}}$

REV. CIR.
APRIL 1895.

INCOME-TAX MONEY-ORDER COUPON. No. and date of M.O.
মনি অর্ডারের নং ও তারিখ

ইন্‌কাম ট্যাকস মনিঅর্ডারের কুপন।

1. *Name of Assessee*

১। যিনি ট্যাক্‌স দেন তাঁহার নাম

2 *Father's name*

২। পিতার নাম

3. *Village*

৩। গ্রাম

4. *Thana*

৪। থানা

5. *No. of list K or notice L.*

৫। লিষ্ট K কিম্বা নোটিস Lএর নম্বর

6. *Sources of income*

৬। আয়ের উপায় সকল

7. *Amount of*
৭। কত টাকা দেওয়া হইল ... *Tax* ট্যাক্‌স, *Penalty* জরিমানা, *Costs* খরচা

8 *Period for which paid*

৮। যে সময়ের জন্য ট্যাক্‌স দেওয়া হইল

9 *Date*

৯। তারিখ

10. *Signature of the remitter*

১০। প্রেরকের সহি

REV. CIR.
APRIL 1895.

FORM $\frac{2}{\text{G.M.O.}}$

ORIGINAL.

THIS LIST WILL BE FILED IN THE POST-OFFICE.

List of ordinary official Money-orders sent from ———— *Post-office to the* ———— $\frac{\textit{Treasury}}{\textit{Sub-Treasury}}$ *on* ———— 189

Serial number.	POST-OFFICE OF ISSUE. (When the Post-office of Issue is a branch office, the name of the Account Office must be entered also in parenthesis.)	Number of Money-order.	Date of Money-order.	Amount of Money-order.			REMARKS.
1	2	3	4	5			6
				Rs.	A.	P.	
			Total amount in figures and words.				

Date Stamp of Post Office.

Signature of M. O. Clerk.

The ———— Money-orders detailed above for Rs. ———— have been paid by $\frac{\text{Treasury}}{\text{Sub-Treasury}}$ voucher on ————

Signature of Postmaster.

Form $\frac{2}{G. M. O.}$

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DUPLICATE.

THIS LIST WILL BE FILED IN THE TREASURY.

List of ordinary official Money-orders sent from ________ *Post-office to the* ____________ *Treasury / Sub-Treasury on* ________________ 189 .

Serial number.	Post-office of Issue. (When the Post-office of Issue is a branch office, the name of the Account Office must be entered also in parenthesis.)	Number of Money-order.	Date of Money-order.	Amount of Money-order.			Remarks.
1	2	3	4	5			6
				Rs.	A.	P.	
			Total amount in figures and words ...				

Date Stamp of Post Office.

Signature of M. O. Clerk.

The ________ Money-orders detailed above for Rs. ______ have been paid by Sub-Treasury / Treasury voucher on ____________________

Signature of Postmaster.

REV. CIR.
APRIL 1895.

FORM $\frac{2}{\text{G. M. O.}}$

TRIPLICATE.

THIS LIST WILL BE SENT TO THE COMPTROLLER.

List of ordinary Money-orders sent from ——— *Post-office to the* ——— $\frac{\textit{Treasury}}{\textit{Sub-Treasury}}$ *on* ——— 189 .

Serial number.	POST-OFFICE OF ISSUE. (When the Post-office of Issue is a branch office, the name of the Account Office must be entered also in parenthesis.)	Number of Money-order.	Date of Money-order.	Amount of Money-order.			TO BE FILLED IN BY POST-OFFICE. Amount issued in current month.			Amount issued in previous month.		
1	2	3	4	5			6			7		
				Rs.	A.	P.	Rs.	A	P.	Rs.	A.	P.
	Total amount in figures and words ..											

Date Stamp of Post Office.

Signature of Postmaster.

FORM 3 G. M. O.

Return showing the total number of Money-orders other than revenue Money-orders for officers named or indicated in rule 12 of the official Money-order Rules received at _____ *Post-office during the month of* _____ 189 .

	Total number of Official Money-orders.	Total value of Official Money-orders.
(1) Remaining undisposed of at the close of the last month		
(2) Received during the month		
(3) Total to be accounted for		
(4) Paid by Treasury or Sub-Treasury vouchers		
(5) Finally treated as refused and returned to Offices of Issue for payment to remitters		
(6) Remaining undisposed of at the close of the month		
(7) Total of items (4), (5) and (6)		
(8) Reason for non-disposal of any money-orders entered against (6)		

NOTE.—The entries in lines (3) and (7) should agree.

The _____ 189 .

_____ *Postmaster.*

REV. CIR. APRIL 1895.

FORM $\frac{4}{\text{G. M. O.}}$

Advice List of *Money-orders received in the*

$\frac{\textit{Treasury}}{\textit{Sub-Treasury}}$ *on*

, and credited to

on the same date by book-transfer.

The coupons and acknowledgments are annexed.

Serial number in Post-office list of this date.	Post-office of Issue.	Amount of Money-order.		
		Rs.	A	P.
	Total ...			

Total number of money-orders

Total amount of money-orders (in words)

(*Signature of Treasury Officer*).

No. 11.

THE following questions should be added at the end of "2—Income-tax" at page 48 of the Board's Inspection Manual, 1891 :—

Miscellaneous.

(5) Are assessments completed within three months before the close of the year?

(6) Are references regarding incomes of assessees carrying on business in more than one district made in the prescribed form R. R.?

(7) Does the assessor know the numerals of all native languages in which accounts are usually kept in the district

(8) Is the rule regarding the employment of temporary peons for collecting arrears observed, and are they only employed when their employment is absolutely necessary?

No. 12.

IN order to meet a difficulty which, it is reported, is now felt in checking the entries in Registers No. 21 (Land Improvement Advances) and No. 22 (Advances under the Agriculturists' Loan Act) and in ascertaining the exact amount due up to date from each person taking an advance or a loan, the following alterations are to be made in the headings of these registers.

2. After column 9 add the following new column 10 :—

10. Details of instalments, divided into—

(*a*) Date on which each instalment falls due.

(*b*) Amount of each instalment, subdivided into—

(1) Principal.

(2) Interest.

(3) Total.

REV. CIR. APRIL 1895.

3. The present column 10 should be numbered 11 and amplified as follows :—

11. Record of repayments, divided into—
   (*a*) Date of each repayment.
   (*b*) Amount of each repayment, subdivided into—
      (1) Principal.
      (2) Interest.
      (3) Total.
   (*c*) Balance.

4. The column of Remarks should be numbered 12.

THE HON'BLE MR. D. R. LYALL, C.S I.

No. 13.

THE following rates which have been approved by the Board shall be substituted for the rates given in Rule 263, page 59 of the Benares Opium Manual, Part II, at which the cultivators are paid at the time of weighments for the several classes of opium delivered by them :—

		Rs.	A.	P.
I and above at	... ...	6	0	0
II	„	5	12	0
III	„	5	8	0
IV	„	5	4	0
V	„	5	0	0
VI	„	4	12	0
VII	„	4	8	0
Pussewah Amez	„	4	4	0
Pani Amez	„	4	4	0
Pussewah	„	3	0	0

No. 14.

THE annexed form shall be substituted for Form No. 23 on pages 216-17 of the Excise Manual.

FORM No. 23 (OLD No. 7).

(SEE SECTION VI, CLAUSE 2.)

License to work a private distillery for the manufacture of spirits after the English method.

District

NOTE.—*Counterfoil of this license to be signed by the holder and filed in the Collector's office.*

No. of license in Register No. 7B.
(No. 49, Board's Rules, 1888.)

Name of distiller

In what locality

Be it known that A B, resident of ——————, is hereby authorized by the undersigned, Collector of ——————, to work a distillery for the manufacture of spirits after the English method at —————— in the district of —————— until the 31st March 189 .

It is required of the holder of this license as a condition of its remaining in force that he duly and faithfully perform and abide by the following articles:—

I.—That he adhere to all provisions of the excise laws and of the rules which may from time to time be laid down by the Board of Revenue, and that he pay monthly, in advance, to the Collector on or before the first day of every month [*here enter such a sum as may be required*] to cover the cost of a special preventive establishment of the strength which may be considered necessary for the distillery.

II.—That he do not sell spirits manufactured after the English method at the said distillery to parties who are not duly licensed to sell by wholesale or by retail.

Failure to fulfil the above conditions will entail forfeiture of this license, in addition to the penalty prescribed by law for the specific offence.

COLLECTORATE OF
The 189 . } *Collector.*

No. 15.

EVERY licensed vendor of pachwai paying an annual fee of Rs. 200 or over should be required to keep a daily account of the materials used in the maufacture of pachwai and of the quantity of pachwai sold. In the case of licenses for the retail sale of pachwai, Condition X of Form No. 63 should be as follows:—

That he keep up daily a correct account in this form showing the quantity of materials used in the manufacture of pachwai and of pachwai sold. Forms of Account Books are to be purchased at the Collector's office:—

1																		3		4
DATE.	QUANTITY OF MATERIALS USED THIS DAY.																	Quantity of undiluted pachwai or gola sold thus day.		REMARKS.
	Rice.		Millet.		Wheat.		Maize.		Barley.											
	Mds.	Srs.	Mds	Srs.	Mds	Srs.	Mds.	Srs.	Mds	Srs.	Mds	Srs.	Mds.	Srs.	Mds.	Srs.	Mds.	Srs.		

N.B—Account in the above form is required to be kept by a pachwai vendor paying an annual fee of Rs. 200 or more.

No. 16.

THE Board direct that the issue in vernacular of the Excise Forms Nos. 46, 51, 52, 81, 113, 115 and 117 shall be discontinued, and that these forms shall be used in English in all offices. The Superintendent of Stationery has been instructed not to replenish his stock of any of these forms in the vernacular, but the forms will continue to be supplied until the existing stock is worked off.

R. D'R. & C. A P.—Reg. No. 1145J—28—1-6-95.

MAY 1895.

THE HON'BLE C. C. STEVENS, C.S.I.

No. 1.

SUBSTITUTE the following for section XXVIII, page 66 of the Revenue Officer's Manual, 1888:—

SECTION XXVIII.—THE LIBRARY.

1. The library attached to the office of every District and Subdivisional Officer is intended to be for the use of all Government officers in the district or subdivision. All books required both for the Magisterial and Collectorate work of the office are to be placed in this library, and no separate official library is to be kept by any officer subordinate to the District Officer (other than a Subdivisional Officer) without his express permission.

One library in each district and each subdivision.

2. The books in each library are to be collected together in one place under the charge of the head clerk, who will be the librarian. If practicable, a separate room should be assigned to them.

Plan and charge.

3. A catalogue of the books in the library is to be kept in the following form:—

Catalogue.

Serial number in catalogue.	Title of book.	No. of volumes.	No. of copies in library.	Number in almirah.
1	2	3	4	5

Revision of the catalogue.

The catalogue is to be revised every *fifth* year, and a report of all missing books is to be then submitted by the Subdivisional Officer to the District Officer and by the District Officer to the Commissioner respectively.

Access to library.

4. The library is to be kept open during office hours, the keys being in the charge of the head clerk, or, in his absence of the clerk next below him on the office establishment.

Register of books received.

5. A register of all books, reports, returns, &c., received in the library is to be maintained in the following form:—

Month.	Date.	Title of book.	No. of volumes.	No. of copies.	How disposed of.	From whom received.	REMARKS.
1	2	3	4	5	6	7	8

The register is to be written up as often as anything is received in the library, and submitted once a month to the $\frac{\text{District Officer}}{\text{Subdivisional Officer}}$ by the head clerk.

Stamping of books.

6. All books, reports, returns, &c., received in the library are to be stamped with the library seal on the title-page, and also on one or two pages within, and are to be duly entered in the catalogue under proper heads.

System of issue.

7. No book is to be issued from the library except on the written requisition of a gazetted officer. These requisitions are to be preserved in files till the books, &c., are returned to the library. When a book is returned, the requisition relating to it is to be returned.

8. A register of all books, reports, returns, &c., issued from the library on requisitions is to be kept in the following form:—

Registers of issues.

Month.	Date.	Title of book.	No. of copies.	To whom lent.	No. and date of each reminder issued.	Date of return.	REMARKS.
1	2	3	4	5	6	7	8

and if a book is not returned within a month from its issue reminders should be sent.

9. Every officer upon receiving charge of an office to which a library is attached is to satisfy himself as to the state of the library. Unless he then reports that the books are out of order, or that any volumes are missing, it will be assumed that he received the library in good order, and he will be thenceforward personally responsible for any defects.

Verification of library.

10. A thorough inspection of the library is to be made by the librarian once in three months and the result reported to the District Officer / Subdivisional Officer.

Inspection.

11. The state of the library is to be mentioned in the annual report, it being specially stated whether all the books are safe and in good condition or not.

Annual report.

12. Two copies of the Indian Law Reports are supplied by Government to each District Officer and one to each Subdivisional Officer. The copy of the publication supplied to the latter, and one copy of those supplied to the former, are to be entered in the library catalogue of each officer, and should be bound and preserved for purposes of reference. The accumulated monthly issues of an incomplete volume are to be counted as one volume only. The other copy supplied to District Officers is not to be bound, but is intended to be circulated to all

Indian Law Reports.

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magisterial officers employed at the Sadar station as received and sold by public auction unbound at the close of the year.

Bengal quarterly Civil List.

13. With a view to economise space in the Collectorate library all the old volumes of the Bengal quarterly Civil List should be disposed of as waste paper, preserving only the volumes for the last three years.

No. 2.

THE following addition is made at the end of rule 21, Section IV, page 50 of the Wards' Manual, 1888:—

"No transaction relating to a permanent advance should appear either on the receipt or the disbursement side of table VI of Return XXXI except the original debit when the advance is drawn and the credit for the actual repayment. The advance is an amount the record of which is kept in the advance ledger. It is not therefore necessary to show such outstanding advances in Return XXXI, which is only an abstract of the actual receipts and payments of the year."

THE HON'BLE MR. D. R. LYALL, C.S.I.

No. 3.

For Part I, Section IV of the Stamp Manual, 1889, *substitute* the following:—

The 18th April 1895.—The following rules prescribed in the Resolution of the Government of India, in the Finance and Commerce Department No. 1439S.R., dated the 27th March 1895, for the custody, supply, and sale of all kinds of stamps and stamped papers in supersession of all previous rules on the subject are published for general information. Those portions of the rules which apply to general and court-fee stamps are adopted and issued by the Lieutenant-Governor under the authority conferred on him by Section 55 of the Indian Stamp Act of 1879 and Section 27 of the Indian Court Fees Act of 1870.

Rules for the custody, supply, and sale of Stamps of all descriptions, namely, General Stamps used to denote the duties payable under the Stamp Act, 1879; Court-fee Stamps used to denote the fees payable under the Court Fees Act, 1870; Telegraph Stamps and Postage Stamps.

CENTRAL DEPÔTS.

1. There shall be three central depôts for stamps of all descriptions in charge of the Superintendents of Stamps at Calcutta, Madras, and Bombay, respectively. These central depôts shall maintain a stock of stamps sufficient for two years' consumption. The Superintendents of Stamps in Madras and Bombay shall, for this purpose, forward, not later than the last week in September in each year, indents for the supply of the various descriptions of stamps required in the following year for the territories dependent on them for the supply of stamps to the Superintendent of Stamps, Calcutta. The Superintendent of Stamps, Calcutta, shall prepare a general consolidated indent for stamps of all descriptions showing separately the demand for the following year for each of the three Presidencies, including in it the indents of the Superintendents of Stamps, Madras, and Bombay; and shall forward this general indent to the Government of India in the Finance Department for transmission to the Secretary of State so as to reach him not later than the 1st November in each year. The Superintendent should forward a copy of the section of the general indent relating to postage stamps to the Director-General of the Post Office, and of the section relating to telegraph stamps to the Director-General of Telegraphs.

2. Stamps for the Bengal Presidency, including the North-Western Provinces and Oudh, the Punjab, Central India, Rajputana, Assam, and Burma, and local depôts subordinate to Calcutta, and stamps for copies for use in the Central Provinces shall be supplied from the Central Depôt, Calcutta, on the indent of officers in charge of local depôts.

3. Stamps for the Madras Presidency, including Coorg and local depôts, subordinate to Madras, shall be supplied from the central depôts at Madras on the indent of the officers in charge of local depôts.

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4. Stamps for the Bombay Presidency, including Sind, Berar, the Central Provinces (save as provided in rule 2), and local depôts subordinate to Bombay, shall be supplied from the Central Depôt, Bombay, on the indent of officers in charge of local depôts.

5. The Superintendents of Stamps, Calcutta, Madras, and Bombay on receiving an indent from a local depôt, shall have the indent examined to ascertain that the indent is such as to ensure the local depôt having a proper supply, and may comply, with the indent in full or in part, as he thinks fit. If he thinks that the indent should be increased, he should request the officer who submitted the indent to submit a supplementary indent. The Presidency Post Offices of Calcutta, Madras, and Bombay may indent for supplies on the central depôts.

Local Depôts.

6. Every treasury throughout India, including those attached to political and salt agencies, shall be a local depôt for the custody and sale of stamps of all descriptions. Local Governments may establish local depôts at places where there is no treasury.

7. Each local depôt shall, unless the Local Government otherwise directs, maintain a supply of stamps equal to the probable consumption of five months. Local Governments may direct that the supply to be maintained, either generally or in respect of any particular kind of stamp or in certain local depôts, shall be equal to the probable consumption of such other period as they deem expedient.

8. As soon as the number of stamps in the local depôt falls below the number issued from the depôt in the preceding six months, the officer in charge of the depôt shall prepare an indent for a supply equal to the probable consumption of three months. The indent shall show in separate columns for each denomination of stamp of which a supply is required the total of the balance in the local depôt and any branch* depots subordinate to it, the quantity sold in the preceding six months, and the quantity indented for, which should be approximately one-half of the quantity

* For branch depôts the figures of the latest periodical return received at the local depôt showing details of stamp balances may be used for the purpose of calculating the total required for entry in each column.

sold in the preceding six months. The periods of "six months" and "three months" of this rule may, like that of five months in rule 7, be altered by Local Governments to such other periods as they may deem expedient. This indent will be forwarded direct to the Superintendent of Stamps, Madras, Bombay, or Calcutta, as the case may be, but the Local Government of any province may direct that the indents shall be forwarded through any other officer, such as the Superintendent of Stamps of the province, or that a copy of the indent shall be forwarded to such officer.

9. If the supply of stamps in any local depôt should run short before the receipt of the supply from the central depôt, the officer in charge of the local depôt should indent for a supply from a neighbouring depôt, sending a copy of the indent to the Superintendent or Commissioner of Stamps of the province, or such other officer as the Local Government may direct. It is the duty of the Superintendent of Stamps, Madras, Bombay, or Calcutta, to report to the Local Government (or such authority as the Local Government may direct) in the case of general and court-fee stamps, to the Director-General of Post Office in the case of postage stamps, and to the Director-General of Telegraphs in the case of telegraph stamps, any case in which it may come to his knowledge that the stock of stamps in any local depôt of any description has fallen below the prescribed amount.

10. As soon as possible after the arrival of a supply of stamps from the central depôt or from another local depôt, the officer in charge of the local depôt shall have the boxes or packets opened in his presence, and the contents of each box or packet counted either by himself or in his presence, immediately on being opened. The number of stamps received shall be compared by the officer in charge with the submitted invoice, and a receipt shall be sent as soon as possible to the officer who despatched the stamps.

11. Local Governments may issue such orders as may be thought necessary regarding the detailed counting of stamps received in a local depôt, and as to the descriptions of stamps which the officer in charge must count with his own hands. Such orders may include instructions that a certain percentage only of sealed packets marked as containing a certain number

of stamps need be opened and counted at the time of receipt, and the remainder, if the percentage opened are all found correct, left with seals unbroken to be counted as they are required on being given out from double lock. The officer in charge is responsible for observing any such instructions, and for satisfying himself as to the number of stamps received before signing the receipt.

12. If any of the stamps received are found to be unfit for issue, they should be at once returned to the Superintendent of Stamps. Stamps which are through any accident rendered unfit for issue at any time after receipt should be similarly returned to the Superintendent as soon as their unfitness is discovered. The necessary entries on account of stamps so returned should be made in the monthly statement (rule 34) and in the *plus* and *minus* memoranda (rule 36).

13. Immediately after the stamps received have been counted, they shall be placed in proper receptacles in the store under double lock, arranged in parcels or packets containing known quantities, the amount of each denomination being entered in a register maintained to show the receipts and issues to and from the store under double lock.

14. The treasurer, or such other officer as the Local Government may direct, shall be the *ex-officio* vendor of all descriptions of stamps in each local depôt. Sales to the public or to licensed vendors shall not be made direct from the stores under double lock, such sales being made by the *ex-officio* vendor from the supply entrusted to him for this purpose, to be kept by him under single lock, as prescribed in the following rules.

15. The stock to be made over to the *ex-officio* vendor to be kept by him under single lock should ordinarily be sufficient for the probable demand of one month. On a fixed date near the beginning of each month the *ex-officio* vendor shall prepare an indent for the quantity required for the month in a form showing the balance in his hands, an average month's consumption, and the quantity required. When this indent is approved by the officer in charge, who should examine the balance under single lock, and ascertain that the quantities shown agree with the quantities shown in the indent, he shall give out the quantity

required from the store under double lock. The same procedure shall be followed if any stamps should be required at any intermediate date. Local Governments may reduce the period of one month mentioned in this rule to one week or any other period less than a month, if they consider this desirable with reference to the amount of the treasurer's security or for any other reason.

16. From the stock so made over to his charge and kept by him under single lock, the *ex officio* vendor shall sell stamps to the public and to licensed vendors for cash. He shall keep in such language as the Local Government may direct an account of the daily sales for each of the four descriptions of stamps in a form showing for each denomination the balance in his hand at the beginning of the day, the quantity sold during the day, and the balance in his hand at the end of the day. He shall pay daily into the treasury the cash received by him for stamps sold, the amount realized on account of each of the four descriptions of stamps—namely, General, Court-fee, Postage, and Telegraph—being paid in separately. The account of daily sales should be inspected every day by the officer in charge of the depôt.

17. The rules regulating the grant of discount and the grant of licenses to licensed vendors for the sale of general and court-fee stamps vary in different provinces, and are prescribed by Local Governments, subject to the general rule that no change in the rates of discount shall be made without the previous sanction of the Governor-General in Council.

18. Local Governments may direct that the sales to the public of general and court-fee stamps by *ex officio* vendors shall be limited to stamps of a value higher than a named amount, the sale to the public of stamps of lower value being left to licensed vendors.

19. Telegraph stamps shall be sold to the public for cash by the *ex officio* vendors, provided that the quantity of stamps sold to one person at one time shall not be less in value than Rs. 5, and that the quantity sold shall not include less than one rupee worth of any particular denomination. On such sales no discount is allowed.

20. Telegraph Masters shall obtain supplies of telegraph stamps from the local depôts, subject to the same conditions in

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regard to the quantity supplied at one time as those of the preceding rule, and shall sell to the public telegraph stamps of all descriptions and to any value. No discount is allowed to Telegraph Masters for the sale of stamps; but they are allowed permanent advances of telegraph stamps without payment, the amount of the permanent advance being fixed by the Director-General of Telegraphs. When the permanent advance of telegraph stamps has once been taken, subsequent issues to Telegraph Masters are made only on cash payment. But when the local depôt is closed for holidays of more than one day's duration, officers in charge of local depôts are authorized to issue telegraph stamps to Telegraph Masters without payment in excess of the value of the permanent advance, these temporary advances being adjusted, when the treasury re-opens, by the return of the stamps or the payment of their value if sold.

21. Service postage stamps shall be sold for cash from local depôts to Government officials and to persons specially authorized to purchase and use service stamps on a written application. On such sales no discount is allowed.

22. Ordinary postage stamps shall be sold to the public for cash from local depôts, provided that the value sold to any person at one time shall not be less than Rs. 5, and shall not include any fraction of a rupee, and that embossed envelopes and post-cards shall be sold in complete packets only. No discount is allowed on such sales. Soldiers' envelopes are sold from certain selected local depôts only to Commanding Officers in complete packets, no discount being allowed.

23. The officer in charge of every post office, receiving office, tahsil, thana, and police-station, at which letters are received for despatch, and every person licensed under the rules framed under the Stamp Act, 1879, to sell general stamps, are required to keep a supply of ordinary postage stamps for sale to the public sufficient for the probable demands of one week. To such persons ordinary postage stamps, except soldiers' envelopes, are sold from local depôts for cash, on the same conditions as to quantity as

Note.—In the case of *all* stamped envelopes or postal wrappers, the discount or commission is calculable on the face value of the stamp.

those prescribed in the preceding rule; and on such sales discount at the rate of quarter of an anna in the rupee is allowed.

A special extra commission of ¼ anna in the rupee has been sanctioned, with effect from 11th November 1892, on all sales of the large size registration envelope.

24. The officers in charge of post offices, receiving offices, tahsils, thanas, and police stations, at which letters are received for despatch, are also required to keep a supply of one-anna Revenue stamps for sale to the public. To such officers one-anna Revenue stamps are sold from local depôts, on the same conditions as to quantity as those prescribed in rule 22. On such sales discount at the rate of one half-anna in the rupee is allowed.

25. A District Officer may authorize the grant of discount at the rate of quarter of an anna in the rupee to any *bonâ fide* retail vendor of ordinary postage stamps, provided he is not employed in a Government treasury. Such authority shall be in writing, and shall remain in force for one year. It may contain conditions in all or any of the following respects, namely, the maintenance of a sufficient supply of stamps of all or any specified denominations of postage stamps for retail sale; the sale of the stamps at one or more particular shops or places, and the prohibition of sales at other shops or places; and the days and hours of sale. The District Officer shall keep a register showing the name, residence, and occupation of every person to whom he grants such authority.

26. Superintendents and Inspectors of Post Offices within their respective jurisdictions, and any other officers of the Post Office authorized on that behalf by the Postmaster-General or Deputy Postmaster-General, are empowered to examine the stock of postage stamps kept by any of the persons required or authorized to keep postage stamps for sale to the public under rules 23 and 25.

Branch Depôts.

27. Every subordinate, branch, or tahsil treasury shall be a branch depôt for the sale of stamps of all descriptions.

But in any case where the sale of stamps from such a branch depôt is insignificant, and equal facilities exist for the supply of

stamps from a depôt in the same station as the branch depôt, the Local Government may direct the closing of the branch depôt.

28. The sub-treasurer, or such other officer as the Local Government may direct, shall be the *ex officio* vendor of stamps at a branch depôt.

29. The officer in charge of the branch depôt shall obtain his supplies from the local depôt to which the branch depôt is subordinate, in the same manner as the *ex officio* vendor at the local depôt obtains his supplies, except that the indent and the stamps must be sent by post or messenger to and from the local depôt; and that the examination of the balance in hand and the comparison of the amounts shown with those shown in the indent shall be done by the officer in charge of the branch depôt. In cases where there is likely to be a distinct saving of cost or greater security of the stamps in transit, the Local Government may empower the Board of Revenue or other superior Revenue authority to sanction the despatch of stamps direct from the central depôt to branch depôts, such supplies being passed through the accounts of the local depôt treated by the Superintendent of Stamps as supplies to the local depôts to which the branch depots are subordinate.

The *ex officio* vendor shall obtain his supplies from the officer in charge of the branch depôt in the same manner as the *ex officio* vendor at the local depôt obtains his supplies from the officer in charge.

30. The supply to be kept in a branch depôt should be equal to the probable demand for three months; but Local Governments may direct that the supply shall be equal to the demand of any other period instead of three months which they may consider expedient. The stock should be kept up to this amount by indenting and obtaining supplies from the local depôt from time to time as may be necessary.

31. Local Governments shall fix the period a supply sufficient for which shall be kept under single lock by the *ex officio* vendor, and the remainder of the stamps in the branch depôt shall be kept under double lock of the officer in charge of the branch depôt and of the *ex officio* vendor, and given out to single lock as required.

32. Sales from branch depôts will be made subject to the same rules as those from local depôts.

RETURNS TO AND BY THE SUPERINTENDENTS OF STAMPS AND ACCOUNTANTS-GENERAL.

33. On the last open day of September and March each year the officer in charge of each local depôt will count, or have counted in his presence, the stamps in the depôt, both those under double lock and those under single lock, and will require the officers in charge of the branch depôts subordinate to him similarly to count the stamps in the branch depôt. He will attach to the monthly statements for September and March rendered to the Superintendent of Stamps, Calcutta, Madras, or Bombay, or, in the provinces noted in the margin,* to the local Superintendent or Commissioner of Stamps, or other officer named by the Local Government, a certificate in the following form :—

* The North-Western Provinces and Oudh, Punjab, the Central Provinces, and Berar. [In the case of Revenue adhesive stamps supplied to Berar from the Central Depôt at Madras, the monthly statements will continue to be submitted to the Superintendent of Stamps, Madras.]

I do hereby certify that I have personally examined and counted, or had counted in my presence, the stamps of all descriptions in store in this local depôt on the $\frac{\text{September}}{\text{March}}$ 189 , and found the value of each description to be as stated in margin.† Also, that I have received certificates from the officers in charge of the subordinate branch depôts that they have similarly counted the stamps in the branch depôts on the last day of the month of $\frac{\text{September}}{\text{March}}$ of which the accounts are incorporated in the Head Treasury accounts, and that these certificates show the value of each description of stamps to be as stated in the margin.‡

†	Rs.
General ...	
Court-fee ...	
Telegraph ...	
Postage ...	

‡	Rs.
General ...	
Court-fee ...	
Telegraph ...	
Postage ...	

The total values of stamps in this depôt and the branch depôts, as found by the above certified examination, are therefore—

	Rs.
General	
Court-fee (including stamps for copies)	
Telegraph	
Postage	

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which amounts agree with balances shown in the monthly statement for $\frac{\text{September}}{\text{March}}$ to which this certificate is attached. *If there is any difference, add* " with the exception of the following differences :—

_____ the

explanation of which is as follows :—

_____

34. Monthly statements showing the receipts and issues of each local depôt, including the transactions of the subordinate branch depôts, shall be prepared by the officer in charge of the local depôt, and forwarded in the first week of the succeeding month to the Superintendent of Stamps, Calcutta, Madras, or Bombay, or the local Superintendent or Commissioner of Stamps, or other officer specified in rule 33, separate statements being prepared for general stamps, court-fee stamps, telegraph stamps, and postage stamps.

These statements shall show for each denomination of stamp the values of the balance in hand, at the beginning of each month, of the quantities received from the Superintendent of Stamps or other officer during the month, of the quantity sold during the month, and of the balance in hand at the end of month. The statements may be forwarded direct to the Superintendent of Stamps, Calcutta, Madras, or Bombay, or the local Superintendent or Commissioner of Stamps, or through any officer named by the Local Government.

35. The statements shall be checked by the Superintendent of Stamps, Calcutta, Madras, or Bombay, or by the local Superintendent or Commissioner of Stamps, or other officer specified in rule 33, by comparison with previous statements and the accounts of the central depôts, and shall be used by him to check indents and to watch the balances in the local depôts. If the monthly statements of transactions show that the balance of any kind of stamp in any local depôt is falling too low, the attention of the officer in charge should be called to the fact. To enable him to check the returns, each local Superintendent or Commissioner of Stamps, or other officer specified in rule 33, will be supplied by the Superintendent of Stamps, Calcutta or Bombay, with monthly statements showing the

stamps issued to, and returned by, the local depôts subordinate to each.

36. Treasury Officers and other officers in charge of local depôts shall forward to the local Accountant-General or Comptroller such returns of the the receipts and sales of stamps as the Comptroller-General may direct, in the form of *plus* and *minus* memoranda or otherwise.

37. Each Superintendent or Commissioner of Stamps, or other officer specified in rule 33, shall send to the Accountant-General or Comptroller such accounts of the transactions of the central and local depôts as the Comptroller-General may prescribe.

38. They shall also every six months intimate to the Accountant-General or Comptroller, for comparison with the amounts shown in the returns received from treasuries and other local depôts under rule 36, the receipt of the certificates prescribed in rule 33 and the amount of stock certified to be in balance in each local depôt.

39. The Comptroller-General shall prescribe such rules as he considers necessary for the disposal of the accounts mentioned in the foregoing rules, and for the check of the receipts, issues, and sales.

40. The Local Governments in Bengal, Madras, and Bombay shall arrange for a periodical verification by counting of the stock of stamps in the respective central depôts. The verification shall be carried out in the manner and form prescribed by the Comptroller-General, to whom the result will be reported.

41. The Superintendents of Stamps, Calcutta, Madras, and Bombay shall forward every month to the Director-General of the Post Office a statement showing the balances and receipts in the central depôt and the issues to each local depôt of postage stamps during the month. Each Superintendent or Commissioner of Stamps, or other officer specified in rule 33, shall also send monthly to the Comptroller of the Post Office a statement of the sales during the past month of the several denominations of postage stamps in the local and branch depôts subordinate to him. Each Accountant-General or Comptroller will, with his monthly account current with the Examiner of Telegraph Accounts, forward a statement showing the total realizations at each treasury from the sales of telegraph stamps during the month."

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No. 4.

FOR the last sentence of rule 11 of the Board's Subsidiary Opium Rules in Chapter IV of Part I of the Opium Manual, 1891, the following shall be substituted:—

"After the close of each opium year, but not later than the 15th September, a statement in form No. XXIII (*a*) regarding prosecutions under the Opium Law, and another in form No. XXIII (*b*) regarding fines imposed and rewards paid in opium cases, should be submitted to the Commissioner of Excise."

For form No. XXIII appended to the rules referred to above, the annexed forms Nos. XXIII (*a*) and XXIII (*b*) shall be substituted.

OPIUM FORM No. XXIII (*a*).

BOARD'S SUBSIDIARY RULE (11).

Statement of cases instituted under the Opium Laws in the District of *for the opium years* 189 -9 *and* 189 -9

1	2									3									4									5								
	Number of cases investigated.									Number of persons brought to trial.									Number of persons convicted.									Number of persons acquitted.								
	189 -9 .					189 -9 .				189 -9 .					189 -9 .				189 -9 .					189 -9 .					189 -9 .							
DISTRICT.	Section 10, Act XIII of 1857.	Section 19, Act XIII of 1857.	Section 20, Act XIII of 1857.	Section 9, Act I of 1878.	Total.	Section 10, Act XIII of 1857.	Section 19, Act XIII of 1857.	Section 20, Act XIII of 1857.	Section 9, Act I of 1878.	Total.	Section 10, Act XIII of 1857.	Section 19, Act XIII of 1857.	Section 20, Act XIII of 1857.	Section 9, Act I of 1878.	Total.	Section 10, Act XIII of 1857.	Section 19, Act XIII of 1857.	Section 20, Act XIII of 1857.	Section 9, Act I of 1878.	Total.	Section 10, Act XIII of 1857.	Section 19, Act XIII of 1857.	Section 20, Act XIII of 1857.	Section 9, Act I of 1878.	Total.	Section 10, Act XIII of 1857.	Section 19, Act XIII of 1857.	Section 20, Act XIII of 1857.	Section 9, Act I of 1878.	Total.	Section 10, Act XIII of 1857.	Section 19, Act XIII of 1857.	Section 20, Act XIII of 1857.	Section 9, Act I of 1878.	Total.

N.B.—The information should be given for the opium year September 1st to August 31st.

REV. CIR.

MAY 1895.

OPIUM FORM No. XXIII (*b*).

BOARD'S SUBSIDIARY RULE (11).

Statement showing amount of fines imposed and realised and rewards paid in Opium cases in the opium years 189 -9 *and* 189 -9

SECTION AND ACT.	Amount of fine imposed. *a.*		Amount of fine realized. *b.*		Amount remitted on appeal. *c.*		Amount of reward paid by District Officer. *d.*		Amount of reward paid by orders of Board. *e.*		REMARKS. *f.*
	189 -9	189 -9	189 -9	189 -9	189 -9	189 -9	189 -9	189 -9	189 -9	189 -9	
Section 10 of Act XIII of 1857.											
Section 19 of Act XIII of 1857.											
Section 20 of Act XIII of 1857.											
Section 9 of Act I of 1878.											
Total* ...											

N.B.—The information required should be given for the opium year September 1st to August 31st.

L. A.—Reg. No. 1347J—700—15-6-95.

MAY 1895.

THE HON'BLE C. C. STEVENS, C.S.I.

No. 5.

THE following is to be inserted as rule 8, in Section VII, page 72 of the Cess Manual, 1888 :—

"8. By a notification dated 14th May 1895, all land held by Government as part of, or for the purposes of, the Eden Canal, in the district of Burdwan, has been exempted from the operation of the Cess Act."

and of all Government land used for the purposes of the Eden Canal.

THE HON'BLE MR. C. C. STEVENS, C.S.I.

THE HON'BLE MR. D. R. LYALL, C.S.I.

No. 6.

THE attention of all officers is drawn to the last sentence of paragraph 1 of section XXI, page 50 of "The Revenue Officers' Manual, 1888," and they are requested to see that the rule therein prescribed to regulate the form and despatch of letters is strictly observed.

No. 7.

IT having been brought to the notice of the Board that great waste of stamps is caused by the use of postage labels of small value on bulky covers, such as 32 stamps of 6 pies in place of a single stamp of one rupee, the Board direct the addition of the following clause to paragraph 5 of section XXI, page 50 of "The Revenue Officers' Manual, 1888":—

"The smallest possible number of postage stamps should be used on each cover."

No. 8.

FOR Section IV, rules for the lease of waste lands in Chittagong, pages 27 to 30 of the Waste Lands Manual, 1888, substitute the following:—

Section IV. Rules for cultivation leases of small lots of waste land in the district of Chittagong.

The following rules, published in the *Calcutta Gazette* of the 1st May 1895, with the sanction of His Excellency the Governor-General in Council, supersede those previously in force:—

1. In leasing waste lands in a deltaic tract, care should be taken to lease areas sufficiently large and compact to admit of economical embanking.

2. In order to avoid interference with the operation of the Forest Department, care should be taken that no large unculturable tract, such as forest-clad hills, and no lands entirely surrounded by hills, and no lands included in the areas proposed by the Collector for enforestation, should be included in such leases.

3. Where a District Board road runs through or alongside the tract for which settlement is applied for, no land lying within a distance of 60 feet from either edge of such road should be settled.

4. *Selection of settlement-holders.*—Care should be taken that the persons admitted to settlement are substantial men. Residents near the waste lands leased should be preferred to outsiders. Other things being equal, the earliest of two or more applicants for the same area should have the preference. When several persons of equal or nearly equal merit have applied for the same area, it may be put up to auction and settled with the one who offers the highest lump sum for settlement. When the area to be leased requires embanking on an extensive scale, it may sometimes be advisable to give a joint lease to a number of substantial persons, who will be jointly and severally responsible for the rent assessed, and can apportion the lands amongst themselves as convenient.

5. *Term of settlement.*—The settlement should ordinarily be granted for a term which will expire at the same time as the Noabad taluki settlement of the thana in which the lands leased are situate.

6. *Rent assessed.*—Each case must be treated on its own merits, taking into consideration the initial expense of bringing the lands under cultivation, the quality of the lands, &c., but the following principles are laid down for guidance:— Rev. Cir. May 1895.

(*a*) If the lands are not cultivable at the time the lease is granted, they should ordinarily be leased rent-free for such a term of years, not exceeding five, as will, in the opinion of the Settlement Officer, be required to bring one-quarter of the area under cultivation.

(*b*) A rate should be fixed, which should be regarded as the full rate demandable when the lands are brought under cultivation.

(*c*) The conditions of the lease should be such that the full rate should come into force from the date when it is considered probable that the entire area will have been brought under cultivation.

(*d*) Settlements at progressive rates may be given, but there should in no case be more than two gradations in the increase of rents. The gradations should be so fixed that the progressive rates should be in proportion to the probable progress in cultivation. For instance, a lease is to be given of 100 drones, of which the full rate, if the lands were under cultivation, would be Rs. 24 a drone. It is estimated that it will take five years to bring 25 drones or one-quarter [Rule (*a*)] under cultivation. It is also estimated that, after another period of five years, 50 drones will be under cultivation, and the whole area after a third period of five years. In such a case no rents should be fixed for the first term of five years, quarter rates or Rs. 6 should be assessed on the whole area after the first five years, half rates or Rs. 12 after the second period of five years, and full rates or Rs 24 after the third period.

(*e*) In calculating the full rate provided for in (*b*), care should be taken to allow for any such recurring charge as the repairs of embankments.

(*f*) No new jote with a rent of less than Re. 1 should be brought upon the tauzi. The rent should ordinarily

be fixed in multiples of four annas, never in multiples of less than two annas.

7. *Procedure.*—The Assistant Settlement Officer should take a kabuliyat in the form (N) in Appendix II from the selected settlement-holders, and forward the record to the Settlement Officer for his sanction.

8. When the settlement has been sanctioned by the Settlement Officer, the record will be forwarded to the khas tahsildars concerned for realization of rent.

9. If, with regard to any application, a survey is necessary, the applicant shall deposit, to meet the expense of such survey, a sum not exceeding four annas per acre of the estimated area. But no such deposit is to be taken until the Settlement Officer has decided that the lands in question are such as can be settled. If the cost of survey exceeds 4 annas per acre, the balance shall be paid by the applicant before he receives the kabuliyat.

10. If the boundaries of the lands settled are not clearly defined by natural features, they are to be demarcated by boundary marks, the nature and number of which shall be determined by the Settlement Officer, against whose orders there shall be no appeal, and the lessee shall engage to erect and maintain such boundary marks at his own expense, failing which the Settlement Officer may do so, and realize the cost incurred from the lessee under the Certificate Act. This condition is to be included in the lessee's lease and kabuliyat.

11. After the conclusion of the present settlement operations, these rules will be followed in dealing with any application for the settlement of waste lands, and in that case, wherever in the above rules the words "Settlement Officer" or "Assistant Settlement Officer" occur, it will be understood that the Collector of the district, or the local khas tahsildars respectively, are referred to.

12. For all jotes whose rent does not exceed Rs. 10, one kist will be fixed payable on the 25th January. The rent of jotes paying over Rs. 10 will be made payable in two kists, viz., 6 annas on the 25th May, and 10 annas on the 25th January.

16. Any land covered by the lease which may at any time be required for a public purpose, may be taken up by Government free of cost, a reduction being made in the rent payable under the lease proportional to the area taken up by the Government; but

the value of any improvement or property therein shall be paid to the lessee, and shall be assessed under the provisions of the law in force for the time being for the acquisition of land for public purposes.

14. The Government reserves to itself the right to all minerals on the lands which may be leased, together with such rights of way and other reasonable facilities as may be requisite for working, getting, and carrying away such minerals.

2. *Cancel* Form M in Appendix II, pages 54 and 55, and *substitute* the following Form N for the corresponding form in Appendix II, pages 55 to 57 of the Manual:—

FORM N.

[SEE SECTION IV, RULE 7, PAGE 29.]

Form of kabuliyat for occupancy-raiyats and talukdars.

I enter into a temporary $\frac{\text{taluki}}{\text{raiyati}}$ settlement (as the case may be) at progressive rates with permanent right of renewal for the land known as in the Khas Mahal, thana and lying within boundaries as shown in the map filed in the settlement records measuring, more or less, kanis. I take the lease and give this kabuliyat for the term of years from to , and declare that the said engagement is binding not only on myself, but also on my heirs, representatives, and assigns precisely as if it had been executed by them.

The conditions of this preliminary lease are:—

(1) That the land shall be held by me free of assessment for a term of years from the to and shall be subject thereafter to annual payment at the following rates, namely,—

The further conditions of my lease which will be retained in future leases are—

(2) That I shall construct and thenceforward from time to time repair and renew such sufficient embankments, drainage channels, and outlets as shall serve effectually to protect such lands from inundation.

(3) I shall pay the rent of the $\frac{\text{taluk}}{\text{jote}}$ (as the case may be) herein stipulated kist by kist according to the instalments noted at the

foot of this engagement to Government, or to whomsoever be authorised to receive the same, together with any cesses lawfully imposed on the land.

If I fail to pay the full amount of an instalment or a part thereof, such arrears shall be recoverable under any law for the time being in force for recovery of arrears of revenue.

(4) That I shall not raise any objection to the payment of Government revenue on the score of inundation, drought, or any other providential visitation, neither will such objection be granted.

(5) I shall not fell any of the following timbers growing on the lands of my settlement without the special permission of the Collector, nor shall I allow any other person to do so; and I have no power to sell them. Such trees are exclusively Government property:—

1. Jarool.
2. Talsur.
3. Toon.
4. Shagoon.
5. Gurjun.
6. Chapalis.
7. Chowangiri.
8. Chagaioshi.
9. Gamar.

(6) That the right of using all streams and channels in any way navigable shall be reserved to the public, as also the use of a towpath not less than 25 feet in width on each side of every such stream and channel. No right of fishery, and no right to dam up or otherwise obstruct the passage of any navigable channel, is given by this lease.

(7) That all mineral products above and below the surface, and the full rights of the State in mines and minerals, and right of access and other reasonable convenience for working them on behalf of Government, are reserved.

(8) That beyond the fixed Government revenue and the reservation mentioned above, the Government shall have no claim to any profit which may accrue from the land included in this $\frac{\text{taluk}}{\text{jote}}$ (as the case may be) during the currency of my term of settlement.

(9) That any time after expiration of this present term of years, and similarly after expiration of each future term, the $\frac{\text{taluk}}{\text{jote}}$ (as the case may be) shall be open to survey and renewal of settlement for such period as the Government shall think fit, at fair and equitable rates in accordance with the law at that time in force, and I shall be entitled to renewed settlement forever on the same

conditions as are stipulated herein, omitting clause 1 of this lease, and subject only to such changed rent as may be fixed upon the taluk according to law.

(10) Any land covered by the lease which may at any time be required for a public purpose may be taken up by Government free of cost, a deduction being made in the amount of assessment payable under the lease proportionate to the area so taken up, and compensation being made for the value of any improvement or property thereon under the provisions of the law in force for the time being for the acquisition of land for public purposes.

(11) The title conveyed by this lease is heritable and transferable, provided, however, that the Government will in no way be bound to recognize any division of the rent payable on the $\frac{\text{taluk}}{\text{jote}}$ (as the case may be), nor of the several interest of joint-owners of the tenure or holding (as the case may be), and provided that every succession or transfer shall be registered in the office where the rent is payable within six months of its taking place under section 42, Act VII (B.C) of 1876, or any other law for the time being in force for the registry of mutation of dependent tenures.

(12) I shall have power to lease out the land and to make any arrangements I think best for its cultivation, provided that no lease granted or tenancy or occupancy permitted by me shall be binding upon Government after the expiry of my current term of settlement nor otherwise than as a raiyat's holding.

(13) I shall be entitled to excavate tanks for the convenience of raiyats, but the site and dimensions of such tanks shall be fixed by the Collector, whose permission to such an excavation shall be indispensable.

(14) I will do everything for the good cultivation of the $\frac{\text{taluk}}{\text{jote}}$ (as the case may be), and will act fairly in accordance with the conditions of my lease.

(15) I will erect, maintain and take care of all the boundaries and boundary marks at my own expense, and will not allow any mischief to be done to the lands, nor to the interests of my landlord, that is, Government; and on failure on my part to carry out this condition, the Settlement Officer may do so, and realize the cost thereof from me as an arrear of revenue.

(16) If any of the conditions of my lease be broken, either wilfully or by neglect, my $\frac{\text{taluk}}{\text{jote}}$ (as the case may be) will be liable

to be forfeited, or else I will submit to any other penalties which the Collector may impose in lieu of such forfeiture.

THE HON'BLE MR. D. R. LYALL, C.S.I.

No. 9.

OMIT the words "or in an outstill" in line 4, and add the following after "thereon" in line 6, clause 29, section XIII, page 137 of the Excise Manual:—

"The duty shall be levied on the quantity of molasses, sugar or other saccharine matter used, taking the outturn of a maund at 5 gallons London-proof, and calculating the duty at the rate fixed for the district."

No. 10.

UNDER the system now in force, the officers noted in the margin furnish the Superintendent of Stationery annually with a return of all saleable forms and books supplied by him for their offices, as well as for offices subordinate to them. With a view to ensure a more effectual check over the accounts of such forms and books, the Board now direct that the return shall henceforth be furnished to the Superintendent of Stationery by all Revenue Officers quarterly, within 15 days after the close of the quarter, instead of only once at the close of each year. Government will be moved to issue similar instructions to judicial and executive officers, to furnish the Superintendent henceforth with the return from their offices also quarterly.

*(1) District Magistrates and Collectors.
(2) Judicial and Deputy Commissioners
(3) District Judges.

2. The procedure for dealing with the return shall be as follows:—

(1) The officers named above shall forward, through the Treasury Officer, to the Superintendent of Stationery, a complete return, in the accompanying form, of all saleable forms and books supplied by the Superintendent.

(2) The Treasury Officer shall verify the total amounts realized, as shown in column 8 of the return, on account of the different classes of forms.

(3) The Superintendent of Stationery shall check the entries in columns 1 to 6 and 8, and then forward the return to the Accountant-General, Bengal, for check, after which the return will be returned to the office of the Superintendent of Stationery for any action that may be necessary in connection therewith. REV. CIR. MAY 1895.

3. The Superintendent of Stationery will continue his present arrangement of obtaining the return from officers in Assam annually for the preparation of his Annual Administration Report.

Quarterly return of saleable forms and cheque books, &c., supplied by the Superintendent of Stationery, Calcutta, to the office of the of and subordinate offices for the quarter ending 189 .

1	2	3	4		5	6	7	8	9	10	11
Serial number.	Description of forms.	Balance in hand on the 1st	NUMBER RECEIVED FROM SUPERINTENDENT OF STATIONERY, AND DATES OF RECEIPT.		Total columns 3 and 4.	Number sold during the quarter.	Rate at which sold.	Amount realized.	Number of forms otherwise disposed of.	Balance in hand in the 189 (last day after quarter).	REMARKS.
			Date.	Quantity.							

No. 11.

IN line 4 of rule 30, section XX, page 158 of the Excise Manual, the figure "37" shall be corrected to "36."

2. For the words 'the weight and number of bales or bags of ganja to be charged with duty at Rs. 3½, Rs. 4½, Rs. 6, Rs. 6¼, Rs. 7¼, Rs. 7½, and Rs. 9," respectively, in lines 2 to 4 of clause 36, section XX, page 159 of the Excise Manual shall be substituted the words "number of bales or bags of ganja to be charged with duty at Rs. 3½, Rs. 4½, Rs. 6, Rs. 6¼, Rs. 7¼, Rs. 7½ and Rs. 9, respectively, and the weight both of the ganja alone and of the ganja with straw and covering."

3. In lines 7 and 8 of rule 42, section XX, page 160 of the Manual, for the words "weight and sorts correspond with the

REV. CIR. MAY 1895.

weight and sorts noted in the pass given in the producing district" shall be substituted "weight both of the ganja alone and of the entire bale or bag, and sorts of ganja correspond with the weight and sorts noted in the pass given in the producing district."

4. (*a*) In line 2 of form No. 75 on page 276 of the Manual for "quantity of ganja" shall be substituted "weight of ganja inclusive of straw and covering," and under that line shall be inserted a new heading "Net weight of ganja."

(*b*) For the words "quantity and sort of ganja to be imported" in line 6 of form No. 84 on page 283 of the Manual shall be substituted "weight of ganja to be imported inclusive of straw and covering and sort," and the following heading shall be inserted under that line :—"Net weight of ganja to be imported."

(*c*) In line 9 of form No. 108 on page 305 of the Manual for "Pass maunds —— of ganja" shall be substituted "Pass maunds———of ganja inclusive of straw and covering (net weight of ganja maunds———)."

5. (*a*) The following shall be printed on the reverse of form No. 84 on page 283 of the Excise Manual, the entries to be filled up by the ganja office at Naogaon :—

Entries below made in the ganja office at Naogaon, Rajshahi :—

Year of produce.	Sort of ganja.	Rate of duty.	Number of bale.	Net weight.			Gross weight.			Remarks.
				Mds.	Srs.	Ch.	Mds.	Srs.	Ch.	
Total ...										

The ganja was weighed in the presence of and made over to for transport to the importing district.

Subdivisional Officer and Dy. Supdt. of Ganja Cultivation.

NAOGAON GANJA OFFICE,
The 189 .

(*b*) The following endorsement shall be printed on the reverse of form No. 86 on page 285 of the Manual, and shall be filled up by the ganja office at Naogaon:— REV. CIR. MAY 1895.

Returned to the Collector of Rajshahi for information.

YEAR OF PRODUCE.	Sort of ganja.	Rate of duty.	Number of bale.	NET WEIGHT.			GROSS WEIGHT.			REMARKS.
				Mds.	Srs.	Ch.	Mds.	Srs.	Ch.	
Total ...										

The ganja was weighed in the presence of and made over to for transport to the importing district.

Subdivisional Officer and Dy. Supdt. of Ganja Cultivation.

NAOGAON GANJA OFFICE,
The 189 .

No. 12.

THE following clause shall be substituted for clause 2, section III, page 109 of the Excise Manual, as amended by the Board's Circular Order No. 14 of February 1893:—

The auction system is in force in Calcutta, the Suburbs, Howrah, and Bally as regards every exciseable article except imported liquors and fresh tari. In other parts of the Lower Provinces the system does not extend to licenses for the sale of tari, both fresh and fermented, and it extends to the letting of general retail licenses for the sale of imported liquor subject to the exception laid down in clause 35 of this section, and to pachwai subject to the exception laid down in section XVIII, clause 5(*b*).

2. For the last sentence of clause 5, section V, page 116, of the Manual shall be substituted the following:—

"Subject to the exceptions laid down in clause 35, section III, page 114, licenses for the retail vend of imported liquors shall ordinarily be put up to auction."

REV. CIR. MAY 1895.

The following shall be substituted for clause 5, section XVIII, page 151 of the Excise Manual :—

Fermented tari license.

5(*a*) A Collector may also issue a license in form No. 63 (old No. 27), Appendix A, for the retail vend of fermented tari. In the districts in which the tree-tax system is in force, the license shall be accompanied by a printed schedule of palm trees to be tapped, in form No. 145, Appendix A, and the fee shall be determined according to a fixed rate per tree. Gachuas or tappers of palm trees shall be granted a license in form No. 64 (old No. 26A), Appendix A, for the wholesale supply of tari to retail vendors of the same, and tari shall be carried from the place of supply to the retail shops under passes granted by the Collector in form No. 65 (old No. 26B), Appendix A.

Pachwai license.

5(*b*) For the retail sale of pachwai a license may be issued in the same form as that for tari. But it shall ordinarily be granted under the auction system to the person who offers the highest monthly fee for it. Occasionally, however, it may be granted under the fixed license fee system as laid down in clause 1 of section IV.

No. 13.

THE annexed forms of warrants, one under section 36 of Act VII (B.C.) of 1878, and the other under section 19 of Act I of 1878, and sections 46 and 47 of Act VII (B.C.) of 1878, are prescribed by the Board for general use. They will bear Nos. 146 and 147, and will be included in the list given in Appendix A of the Excise Manual.

2. The following clause shall be added at the end of section XXIII, page 176 of the Manual and be numbered 27 :—

27. "Forms of warrants under sections 36, 46 and 47 of Act VII (B.C.) of 1878 are given in Appendix A, bearing Nos. 146 and 147."

3. Add also the following clause at the end of the Board's Subsidiary Opium Rules, page 27 :—

28. "A form of warrant under section 19 of Act I of 1878 is given in Appendix A, bearing No. 147."

FORM No. 146. REV. CIR. MAY 1895.

No.

DISTRESS WARRANT.

(BENGAL EXCISE ACT VII OF 1878, SECTION 36.)

To _____

WHEREAS

of _____ has not paid or shown sufficient cause for the non-payment of the sum of Rupees _____ due as the amount of fee payable under his License No. _____ for the month of _____, this is to authorise and require you to distrain the moveable property of the said _____ to the amount of the said sum of _____ rupees and such further sum as may be sufficient to defray the charges of taking, keeping and selling such distress, and if within (state the number of days or hours allowed) next after such distress the said sum shall not be paid (or forthwith), together with such further sum as may be sufficient to defray the charges of taking and keeping such distress, to sell the moveable property distrained, and having paid and deducted out of the proceeds of the sale the said sum of _____ rupees, the charges of taking, keeping and selling such distress to return the surplus, if any, on demand to the person whom you shall find in possession of the said moveable property. If sufficient distress cannot be found of the moveable property of the said _____ _____ you are to certify the same to me together with this Warrant.

Given under my hand this the _____ day of 18

Seal.

Signature.

Collector.

The 189 .

REV. CIR. MAY 1895.

FORM No. 147.

WARRANT.

WHEREAS

gives information that he hath cause to believe, and that he does believe, that opium or other exciseable article is manufactured, sold, deposited, or concealed in some place or places in or about the house, yard, garden, or out-houses thereto belonging of
situated at
in the
or that
hath committed an offence relating to opium or other exciseable article.

I therefore, by virtue of the power and authority to me given under section 19 of Act I of 1878, or sections 46 and 47 of Act VII (B.C.) of 1878, do judge it reasonable, and do by this Warrant under my hand authorize and empower

at any time, but always as provided for in the above Acts, to enter into the above place or places and to seize and carry away such opium or other exciseable article, and in case of resistance to break open any door, and to force and remove any other obstacles to such entry, search, seizure or removal, as aforesaid; and to arrest and detain the owner or occupants of the premises, provided that where there is ground to suspect that such opium or other exciseable article is unlawfully concealed in any zanana, the said

shall follow the provisions of sections 102 (paragraph 2), 103 and 52 of the Code of Criminal Procedure (Act X of 1882); and all Police and other Officers referred to in the above Acts are required to assist the said

in the execution thereof, and for so doing this shall be to him and every of them a sufficient Warrant, to remain in force for one month from this date.

Given under my hand this the day of
189 .

Collector.

C. A. P.—Reg. No. 1755J—700—9-7-95.

JUNE 1895.

THE HON'BLE MR. D. R. LYALL, C.S.I.

No. 1.

THE words "Tax Daroga" should be erased by pen from question No. 101 in the Board's Miscellaneous Form (No. 229) of questions for Subdivisional Treasury Inspections recently issued. When a revised edition of the form is next issued, the words "Tax Daroga" will be omitted from the question.

No. 2.

IN continuation of the Board's Circular Order No. 7 of March 1895, Revenue Officers are informed that the Cess Tauzi Register prescribed by the Board's Circular Order No. 7 of March 1891, as well as the similar register for the Orissa Division, bearing serial Nos. 15 and 16, in the form of the annual indent for cess forms under Act IX (B.C.) of 1880, supplied by the Superintendent of Stationery, Calcutta, is superseded by the form in Appendix T, page 103, of the Tauzi Manual.

No. 3.

THE following condition shall be substituted for condition II of the Excise license form No. 12, printed on pages 197-98 of the Excise Manual:—

"That no spirituous or fermented liquors shall be brought for sale under this license except under a pass granted by the Collector of the district from which the spirituous or fermented liquors are brought, and that such pass shall be returned to the officer who granted it on the expiry of its currency."

2. The following clause shall be substituted for condition II of the form No. 13 and printed on pages 199-200 of the

REV. CIR. JUNE 1895.

Manual, and shall be inserted as condition V in the forms Nos. 18, 20 and 22, on pages 212, 214 and 215-16 of the Manual, respectively:—

"That no spirituous or fermented liquors shall be brought for sale under this license except under a pass."

The subsequent conditions of the forms Nos. 18 and 22 shall be renumbered.

3. The following note shall be added to condition II of form No. 21 (Railway Refreshment-room License Form) printed on pages 214-15 of the Excise Manual:—

"NOTE.—A contractor owning more than one refreshment-room may transfer liquor from one refreshment-room to another without a pass, but the accounts should clearly show such transactions."

No. 4.

THE following rules Nos. 379A. and 386A. which have been approved by the Board, shall be added after rules Nos. 379 and 386, respectively, in Chapters XVIII and XIX of the Bihar Opium Manual (1892), Part III:—

"379A. A monthly statement showing the quantity of excise opium manufactured at, and supplied from, the factory, shall be submitted to the Board of Revenue in form No. 111A. by the first week in each month."

"386A. A monthly statement showing the quantity of medical opium manufactured at the factory, shall be submitted to the Board of Revenue in form No. 119B. by the first week in each month."

After forms Nos. 111 and 119A., respectively, in the Appendix to the Bihar Opium Manual (1892), Part III, the accompanying forms Nos. 111A. and 119B. shall be added.

FACTORY FORM No. 111A.]

Statement showing the quantity of Excise Opium manufactured at, and supplied from, the Patna Opium Factory during the month of _____

ACCOUNTS OF UNMANUFACTURED OPIUM.						ACCOUNTS OF MANUFACTURED OPIUM.										REMARKS.
Quantity of crude opium reserved for excise purposes in malkhana on the 1st of the month.	Quantity of crude opium remaining in the Abkari Department on the 1st of the month.	Quantity of crude opium received from malkhana during the month.	Total of columns 2 and 3.	Quantity used for the manufacture of excise opium during the month.	Balance in hand at the close of the month.	Quantity of excise opium in stock at the factory on the 1st of the month.	Quantity of excise opium manufactured during the month.	Total of columns 7 and 8.	Quantity of excise opium supplied from the factory during the month to—			Balance in hand (difference between columns 9 and 12) at the close of the month.	Quantity of excise opium remaining to be supplied on year's indent to—			
									Board of Revenue, Lower Provinces.	Collectors direct.	Total.		Board of Revenue, Lower Provinces.	Collectors direct.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

PATNA OPIUM FACTORY,

The _____ 1895. *Head Clerk.* *Asst. in charge of Abkari Dept.* *Factory Supdt.*

REV. CIR. JUNE 1895.

FACTORY FORM NO. 119B.]

*Statement showing the quantity of good opium received at the Laboratory, and expended in the manufacture of medical opium during the month of*_____

1	2							3							4
Details.	Powdered opium at 100°.							Cake at 90°.							REMARKS.
				Equal to—							Equal to—				
	lbs.	OZ.	DR.	Mds.	S.	CH.	K.	lbs.	OZ.	DR.	Mds.	S.	CH.	K.	
Balance on the 1st of the month as per Laboratory Stock Book ..															
Add receipts during the month—															
(1) From Malkhana ...															
(2) From Assay Test ...															
(3) Other miscellaneous receipts															
Total ...															
Deduct expenditure for manufacture of medical opium, as per Laboratory Stock Book ...															
Loss by dryage, adhesion, etc., as per Laboratory Stock Book															
Total Expenditure ...															
Balance at the close of the month															

Head Clerk. *Factory Superintendent.* *Opium Agent.*

PATNA OPIUM FACTORY,

Goolzarbaugh, the _____

No. 5.

Rev. Cir.

June 1895.

The following rules Nos. 442A. and 457A., which have been approved by the Board, shall be added after rules Nos. 442 and 457, respectively, in Chapters VIII and IX of the Benares Opium Manual (1891), Part III:—

"442A. A monthly statement showing the quantity of excise opium manufactured at, and supplied from, the factory, shall be submitted to the Board of Revenue in form No. 97A by the first week in each month."

"457A. A monthly statement showing the quantity of opium, &c., expended in the manufacture of alkaloids at the factory, shall be submitted to the Board of Revenue in form No. 108A. by the first week in each month."

2. After forms Nos. 97 and 108, respectively, in the Appendix to the Benares Opium Manual (1891), Part III, the accompanying forms Nos. 97A. and 108A. shall be added.

FACTORY FORM No. 9-A.]

Statement showing the quantity of Excise Opium manufactured at, and supplied from, the Ghazipur Opium Factory during the month of _____

ACCOUNTS OF UNMANUFACTURED OPIUM.						ACCOUNTS OF MANUFACTURED OPIUM.														
Quantity of crude opium reserved for excise purposes in malkhana on the 1st of the month.	Quantity of crude opium remaining in the Abkari Department on the 1st of the month.	Quantity of crude opium received from malkhana during the month.	Total of columns 2 and 3.	Quantity used for the manufacture of excise opium during the month.	Balance in hand at the close of the month.	Quantity of excise opium in stock at the factory on the 1st of the month.	Quantity of excise opium manufactured during the month.	Total of columns 7 and 8.	Quantity of excise opium supplied from the factory during the month to—					Balance in hand (difference between columns 9 and 14) at the close of the month.	Quantity of excise opium remaining to be supplied on year's indent to—					REMARKS.
									Board of Revenue, Lower Provinces.	North-Western Provinces and Oudh.	Central Provinces.	Punjab.	Total.		Board of Revenue, Lower Provinces.	North-Western Provinces and Oudh.	Central Provinces.	Punjab.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21

GHAZIPUR OPIUM FACTORY,

The _____ 1895. *Head Clerk.* *Asst. in charge of Abkari Dept.* *Factory Supdt.*

FACTORY FORM No. 108A.]

REV. CIR.
JUNE 1895.

Statement showing the quantity of opium, passewah, &c., received at the Laboratory and expended in the manufacture of alkaloids during the month of _____

Details.	Quantity.				Total.				REMARKS.
1	2				3				4
	Mds.	S.	CH.	K.	Mds.	S.	CH.	K.	
Balance on the 1st of the month as per Laboratory Stock Book									
Add—Receipts during the month—									
Confiscations of opium									
Burnt opium released, but set aside for morphia									
Contraband opium									
Passewah									
District dhoi									
Confiscated opium or passewah received from Bihar Opium Agency									
Other miscellaneous receipts ...									
Total ...									
Deduct expenditure for manufacture of alkaloids as per Laboratory Stock Book									
Balance at the close of the month ...									

Head Auditor. *Factory Supdt.* *Opium Agent.*

BENARES OPIUM AGENCY,

Ghazipur, the _____

Rev. Cir.

June 1895.

No. 6.

Under orders of the Government of Bengal, the Board direct that the Revenue Circular No. 8 of July 1891 and the note marked with a dagger at the foot of page 48 of the Stamp Manual, 1889, declaring Income-tax Assessors to be persons in charge of public offices with a view to enable them to impound instruments not duly stamped, be cancelled.

No. 7.

It having recently come to the notice of the Board that in some districts the use of leather for binding purposes is not restricted to the smallest proportion consistent with the wants of the public service, the attention of all Revenue Officers, Commissioner of Excise, Opium Officers, Shipping Masters and Collectors of Customs, is drawn to Chapter VIII, section I, paragraph 6, at page 137 of the Board's Rules, 1890, and they are requested to use kharwa in binding all registers and books which do not absolutely require to be bound in leather.

C. A. P.—Reg. No. 1991J—28—20-7-95.

JUNE 1895.

THE HON'BLE MR. D. R. LYALL, C.S.I.

No. 8.

IN conditions V, III, VII and II of the excise license forms Nos. 12, 13, 18 and 22 respectively printed on pages 197-198, 199-200, 212, and 215-216 of the Excise Manual, the words "rum manufactured at Shahjehanpur in the North-Western Provinces, in the Albion distillery at Sibpur in the district of Howrah, and at Aska in the Madras Presidency" shall be omitted and the following words shall be substituted in their place:—

"Those manufactured in India after the English method beyond the limits of the Lower Provinces, and within those limits, at the Albion distillery at Sibpur in the district of Howrah, and at such other place or places to which the Board from time to time may extend this concession."

No. 9.

THE attention of all Revenue Officers is drawn to the following notification of the Government of India regarding the adhesive Court-fee stamps to be used, with effect from the 1st July 1895, in cases in which the fee is less than Rs. 10:—

GOVERNMENT OF INDIA,

FINANCE AND COMMERCE DEPARTMENT.

No. 1494*S.R.*, *dated the* 29*th March* 1895.

IN exercise of the power conferred by section 26 of the Court-fees Act, VII of 1870, and in supersession of so much of paragraph 1 of the notification in this Department, No. 361, dated the 18th April 1883, as authorised the use of the adhesive

REV. CIR. JUNE 1895.

stamps bearing the words "Court-fees" in use on the date of the notification for denoting the fee chargeable under the said Act, when in any case the fee is less than Rs. 10, the Governor-General in Council is pleased to direct that in such cases the adhesive stamps to be used shall, with effect from the 1st July 1895, be adhesive stamps of the size and pattern introduced in 1883, bearing the words "Court-fee" and containing three lines in the middle with the Queen's head and the value printed on the left side.

No. 10.

THE following rates which have been approved by the Board shall be substituted for the rates given in Rule 263, page 65 of the Bihar Opium Manual, Part II, at which the cultivators are paid at the time of weighments for the several classes of opium delivered by them:—

				Rs.	A.	P.
I and above at		...	...	6	0	0
II	„	...	...	5	12	0
III	„	...	...	5	8	0
IV	„	...	...	5	4	0
V	„	...	...	5	0	0
VI	„	...	..	4	12	0
VII	„	...	...	4	8	0
Passewa Amez	„	...	...	4	4	0
Pani	„ „	...	...	4	4	0

C. A. P.—Reg. No. 2309J—700—7-8-95.

JULY 1895.

THE HON'BLE MR. D. R. LYALL, C.S.I.

No. 1.

THE following revised rule and special salt pass form which have been approved by the Lieutenant-Governor should be substituted for rule 14, and the salt pass form prescribed by rule 4, of the rules made under sections 9, 105 and 130 of the Sea Customs Act, VIII of 1878, and circulated with the Board's circular order No. 7 of May 1894:—

14. Salt shall be conveyed by vessels only so constructed that the hatches and all access to the hold in which the salt is loaded can be closed by seals to the satisfaction of the Preventive Officer superintending the discharge of salt, and no other cargo than salt shall be carried in such hold. Each salt vessel shall carry a special pass in the annexed form under the signature of the Collector of Customs or the Preventive Officer giving delivery, covering the consignment of salt shipped by it. This pass shall remain in custody of the master or manjhi, and shall be made over by him to the officer authorized by the Collector of the district or the Collector of Customs, if there be any, to supervise the transit of the salt from the vessel to the warehouse. A copy of the pass shall be sent to the Collector of the district or to the Collector of Customs, if there be any.

I.

SPECIAL SALT PASS.

Under Bond No. , *dated*

NON-DUTY-PAID.

Serial number
Bonder's name
Name of importing ship
Nationality
Master's name
Whence imported
Description of salt
Quantity despatched to
in maunds.
Date of despatch to
Whether from shipboard or golah
Number of wagons by which despatched
Quantity of salt loaded into each wagon
Name of vessel by which despatched
Name of Master or manjhi
Number of stamps on salt
Do. of seals on hatches
Do. do. on wagon
The warehouse in which the salt is to be deposited
Current for days
Date
Signature of the Preventive Officer

II.

(To be forwarded by post to the Collector of the district.)

SPECIAL SALT PASS.

Under Bond No. , *dated*

NON-DUTY-PAID.

Serial number
Bonder's name
Name of importing ship
Nationality
Master's name
Whence imported
Description of salt
Quantity despatched to
in maunds.
Date of despatch to
Whether from shipboard or golah
Number of wagons by which despatched
Quantity of salt loaded into each wagon
Name of vessel by which despatched
Name of Master or manjhi
Number of stamps on salt
Do. of seals on hatches
Do. do. on wagons
The warehouse in which the salt is to be deposited
Current for days
Date of clearance from Calcutta
Signature of the Preventive Officer
Ditto of Customs Collector, Calcutta.

III.

(To be given to the guard of the train or the Master or manjhi of the vessel by which despatched.)

N.B.—The pass must invariably accompany the salt in transit, and be made over to the officer appointed by the Collector to supervise the transit of the salt to the warehouse.

SPECIAL SALT PASS.

Under Bond No. , *dated*

NON-DUTY-PAID.

Serial number
Bonder's name
Name of importing ship
Nationality
Master's name
Whence imported
Description of salt
Quantity despatched to
in maunds.
Date of despatch to
Whether from shipboard or golah
Number of wagons by which despatched
Quantity of salt loaded into each wagon
Name of vessel by which despatched
Name of Master or manjhi
Number of stamps on salt
Do. of seals on hatches
Do. do. on wagon
The warehouse in which the salt is to be deposited
Current for days
Date of clearance from Calcutta
Signature of the Preventive Officer

No. 2.

THE following clause shall be added at the end of clause 32, section II on page 108 of the Excise Manual, 1891 :—

"A daily report of the progress of settlements should also be submitted to the Commissioner of Excise in form No. 9A given in Appendix A."

2. The annexed form shall be inserted in Appendix A on page 192 of the Manual.

REV. CIR.
JULY 1895.

FORM No. 9A.

[SEE SECTION II, CLAUSE 32.]

Statement showing the progress in the settlement of excise licenses in the district of up to

DESCRIPTION OF LICENSES.	YEAR OF SETTLEMENT.							REMARKS.
	Number of licenses—		Total amount of upset fees sanctioned in licenses shown column 2.	Total amount of upset fees sanctioned for licenses shown in column 3.	Total amount obtained by settlement of licenses shown in column 3.	Difference between columns 5 and 6.		
	Sanctioned.	Settled.				Increase.	Decrease.	
1	2	3	4	5	6	7	8	9
Distillery shops ...								
Outstills ..								
Country rum ...								
Imported liquor .								
Country beer ...								
Pachwai ...								
Ganja								
Siddhi ...								
Charas .								
Majum ..								
Opium ...								
Madak ...								
Chandu ..								
Fermented tari ...								
Unfermented tari ...								
Poppy-heads ...								
Druggists' permits ...								
Total ...								

No. 3.

The price of excise opium having been raised, under the orders of the Government of Bengal, by one rupee per seer in all the districts in Bengal from the 1st July 1895, the following table shall be substituted for the table given in rule 10 of the subsidiary Opium Rules on page 24 of the Excise Manual:—

Divisions.	Districts.	Selling price per seer.
1	2	3
		Rs.
Burdwan ...	Midnapore	31
	Other districts	29
Presidency ...	All districts, including Calcutta	29
Rajshahi ...	Rajshahi	29
	Dinajpur	
	Jalpaiguri	31
	Darjeeling	29
	Rangpur	31
	Bogra	30
	Pabna	
Dacca ...	Dacca	30
	Mymensingh	31
	Faridpur	28
	Backergunge	
Chittagong ...	Tippera	31
	Noakhali	29
	Chittagong	
Patna ...	All districts	17
Bhagalpur ...	Monghyr	21
	Bhagalpur	23
	Purnea	29
	Malda	
	Sonthal Parganas ...	25
Orissa ...	All districts	33
Chota Nagpur ...	Hazaribagh	21
	Palamau	
	Lohardaga	27
	Manbhum	
	Singhbhum	

C. A. P.—Reg. No. 2350J—700—8-8-95.

JULY 1895.

THE HON'BLE C. C. STEVENS, C.S.I.

No. 4.

OMIT the last three lines of rule 10, Section IIB, of the rules, published in the Board's Circular Order No. 5 of March 1895 and inserted in Chapter X of the Board's Rules, 1888.

THE HON'BLE MR. D. R. LYALL, C.S.I.

No. 5.

THE Board direct that the following alterations be made in Rule 48, Chapter II, section IV, page 9 of the Benares Opium Manual, Part II.

In line 5 *for* the word "four" *substitute* the word "five."

In line 6, *omit* the word "and" after the words "weighment articles," and in line 7 after the words "laboratory articles" *add* the words "and tents."

No. 6.

IN clause 35, section XX, page 159 of the Excise Manual, substitute "Flat (small twigs) Rs. 6,

Flat (large twigs) Rs. 5"

for "Flat Rs. 4½" in the Orissa Division.

2. For the rate of "Rs. 4½" given in clauses 36 and 42 at pages 159 and 160 respectively of the Manual substitute "Rs. 5."

3. For the words "Duty at ..... Rs. 4-8 (flat)" in clause 60, section XX, page 165 of the Manual, substitute the following "Duty at ..... Rs. 5 (flat, large twigs), Rs. 6 (flat, small twigs)."

No 7.

REV. CIR. JULY 1895.

THE words "for the year" shall be expunged from the heading of the two forms of license for the sale of stamps printed at pages 122 and 123 of the Stamp Manual, 1889.

The following register is prescribed for the purpose of keeping a record of the licenses granted to stamp vendors. This register will bear No. 72, and will be inserted immediately after the one printed at page 130 of the Stamp Manual.

The register should be re-written as often as necessary, say, after five or ten years, according to the number of licenses cancelled, and new serial numbers should be allotted on such revision, the new numbers being placed below the old.

Register No. 72 of Stamp Vendors' licenses.

1	2	3	4	5	6	7
Serial number.	Name of residence of vendors.	Father's name and address.	Place of vending stamps	Date of grant of license.	Date of cancelment of license.	REMARKS.

2. After "(5)" in Appendix A, page 126 of the Stamp Manual, insert the following:—

"(*b*) Register of Stamp Vendors' licenses, No. 72."

3. Make the following note against rule 7 of the rules in section VIII, page 120 of the Stamp Manual, 1889:—

'Include Register No. 72 (Register of Stamp Vendors' licenses) among the registers required to be kept up in the Stamp Department.'

No. 8.

IN continuation of Circular Order No. 7 of July 1895, the Board direct the insertion of the following entry on page 154, Chapter VIII, Section IV of the Board's Rules, 1888, *after* "Register No. 71":—

"Register No. 72 - Register of Stamp Vendors' licenses."

C. A. P.—Reg. No. 2720J—700—23-8-95.

AUGUST 1895.

THE HON'BLE C. C. STEVENS, C.S.I.

No. 1.

IN rule 3 of the rules for kanungos, in section X, page 25 of the Revenue Officers' Manual, 1888, *strike out* the figure "4" against the Division of Chittagong, and *substitute* "5."

No. 2.

THE following additions are to be made to rule 4, Section VIII (K), page 68 of the Wards' Manual, 1888:—

After the word "local" add the word "monthly," and after the word "allowance" insert the words "based on the average quantity and cost of work to be done."

No. 3.

THE following orders have been passed by Government in regard to the sanction of settlement establishment:—

(*a*) An establishment of a fixed nature, that is to say, all establishment that will be required for the whole period of a settlement, or for a term exceeding twelve months, will be sanctioned by Government.

(*b*) In settlements under his control, the Director of Land Records will have the power to sanction, subject to the limits of budget provision and to a salary of Rs. 100 a month in each case, increases in the temporary establishment (including the appointment of kanungoes and khanapuri Inspectors); that is to say, he may sanction additional establishment required for less than twelve months.

(*c*) The Settlement Officers named in the margin will be empowered to sanction increase in temporary establishment which have not been provided for in detail in the original estimate of cost of the operations, subject to the limit of the provision for any subhead in the budget for the settlement under him, and subject also to the condition that no post, on a fixed pay exceeding Rs. 25 a month, will be created without the sanction of the Director of Land Records. These officers will also be empowered to sanction the employment of additional establishment paid at contract rates for such work as copying, comparing and tabulating, subject always to the limit of the amount provided in the budget for expenditure by each officer on these purposes.

Settlement Officer, Puri and Cuttack.
Ditto, Balasore.
Ditto, Chittagong.
Ditto, Muzaffarpur.
Ditto, Champaran.
Ditto, Saran.
Ditto, Tikari Wards' estate and the Government estates in the district of Gaya.

(*d*) In all cases where the Settlement Officer is subordinate to the District Officer, the powers mentioned above in clause (*c*) will be exercised by the latter.

(2) The effect of these orders will be that all fixed establishment, as above defined in paragraph 1 (*a*), and also all temporary posts, the pay of which exceeds Rs. 100 a month, will continue to be sanctioned by the Local Government. In settlements under his control, the Director of Land Records will sanction temporary appointments carrying a salary of more than Rs. 25, but not exceeding Rs. 100 a month, and the Settlement Officer or the District Officer, as the case may be, will sanction temporary posts of Rs. 25 a month and under, and all contract establishment, subject to the limit of the amounts provided in the budget, for temporary or contract establishment, respectively.

THE HON'BLE MR. D. R. LYALL, C.S.I.

No. 4.

THE following condition shall be substituted for condition V of the license form No. 72, on page 273 of the Excise Manual:—

"That you will, as soon as the ganja is manufactured, submit an application for a license to store the same."

2. The following shall be added to condition I of the form No. 76, on pages 276-77 of the Manual:— REV. CIR. AUG. 1895.

"And cause it to be weighed as soon after storage as the Supervisor may require."

3. Condition II of form No. 76 shall be omitted, and the subsequent conditions renumbered.

No. 5.

THE accompanying revised form of Register No. 132 of chalans of money on account of excise revenue paid into the treasury shall be substituted for the form given on page 326 of the Excise Manual.

2. The register shall be bound in books of 100 forms each and the notes at foot of the form shall not be printed on each sheet but shall be issued as a slip, one being attached to each bound book. The revised form will not, however, be issued until the existing stock of the present form has been exhausted.

FORM No. 132.

[See Section XXIII, Clause 19.]

Register of Chalans of Money on account of Excise Revenue paid into the Treasury.

Serial number of chalan.	Number assigned to chalan in the treasury accounts.	Date of chalan.	By whom paid.	Locality and description of shop on account of which the license fee or duty is paid.	Amounts paid on account of—																												
					License fee.															Duty.									Distillery fee.	Rent of toddy trees.	Miscellaneous receipts.	Grand total (columns 21+30+31+32+33.)	Signature of the treasurer.	Remarks.
					Country spirit.	Rum.	Imported liquor.	Beer.	Tari.	Pachwai.	Ganja.	Siddhi.	Majum.	Charas.	Opium.	Maduk.	Chandu.	Poppy-heads.	Druggists' permits.	Total of columns 6 to 20.	Country spirit.	Rum.	Beer.	Ganja.	Siddhi.	Charas.	Opium (sale proceeds).	Spirits used for arts.	Total of columns 23 to 29.	Country spirit.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36

N.B.—1. No chalan for excise payments shall be received in the treasury without the initials of the Excise Head Clerk or Accountant, as evidence of the correctness of the entries therein made. Every such chalan is to be first presented to the Excise Head Clerk or Accountant, who after being satisfied of the correctness of the entries therein made or making therein the necessary correction, is to enter the details in the register and return it to the presenter, having attested it by his initials.

2. The total of columns 6 to 33 should be struck daily. At the end of each day, the register is to be sent to the treasurer for his signature. On its return from the treasurer, duly signed, payments on account of license fees are to be entered in Registers Nos. 7, 7 A and 7 B. The entries of payments made in other registers, on production of chalans of payments, should be also daily compared with the entries made in this register, and discrepancies reconciled.

No. 6.

With the sanction of Government the Board direct that the following revised rules shall be substituted for the existing rules 22 and 23 of the Subsidiary Opium Rules at page 26 of the Excise Manual:—

"22. Payments are to be made, in the first instance, out of the Collector's permanent advance, which is to be recouped by drawing bills in A. G. B. Form 310, as provided in the next rule.

"23. The following procedure should be observed in drawing money from the treasury on payment of reward bills in opium cases:—

"(*a*) The reward in all cases should be drawn on bills in A. G. B. Form No. 193A (new) [No. 310].

"(*b*) The bills for rewards granted by the Magistrate should be supported by a certified copy of the Magistrate's order in the case, and if the fine imposed by the Magistrate has been realized, the date of realization and credit of the fine should be stated in the bill.

"(*c*) The payee's receipt is to be attached to the bill which is to be forwarded by the Treasury Officer along with the accounts to the Accountant-General.

"(*d*) Bills for rewards sanctioned by the Board of Revenue should be supported by the original order of the Board. The bills do not require countersignature by the Opium Agents."

No. 7.

THE following table shall be substituted for the table given in Rule 10 of the Subsidiary Opium Rules, incorporated in Part I of the Opium Manual, 1891 :—

DIVISIONS.	DISTRICTS.	Selling price per seer.
1	2	3
		Rs.
Burdwan ...	Midnapore	31
	Other districts	29
Presidency ...	All districts, including Calcutta ...	29
Rajshahi ...	Rajshahi	29
	Dinajpur	
	Jalpaiguri	31
	Darjeeling	29
	Rangpur	31
	Bogra	30
	Pabna	
Dacca ...	Dacca	30
	Mymensingh	31
	Faridpur	28
	Backergunge	
Chittagong ...	Tippera	31
	Noakhali	29
	Chittagong	
Patna	All districts	17
Bhagalpur ...	Monghyr .	21
	Bhagalpur	23
	Purnea	29
	Malda	
	Sonthal Parganas	25
Orissa	All districts	33
Chota Nagpur ...	Hazaribagh	21
	Palamau	
	Lohardaga	27
	Manbhum	
	Singhbhum	

No. 8.

THE following rules shall be substituted for rules 22 and 23 of the Subsidiary Opium Rules, incorporated in Part I of the Opium Manual, 1891 :—

"22. Payments are to be made, in the first instance, out of the Collector's permanent advance, which is to be recouped by drawing bills in A. G. B. Form 310, as provided in the next rule."

"23. The following procedure should be observed in drawing money from the treasury on payment of reward bills in opium cases:— REV. CIR. AUG. 1895.

"(*a*) The reward in all cases should be drawn on bills in A. G. B. Form No. 193A (new) [No. 310].

"(*b*) The bills for rewards granted by the Magistrate should be supported by a certified copy of the Magistrate's order in the case, and if the fine imposed by the Magistrate has been realised, the date of realisation and credit of the fine should be stated in the bill.

"(*c*) The payee's receipt is to be attached to the bill, which is to be forwarded by the Treasury Officer along with the accounts to the Accountant-General.

"(*d*) Bills for rewards sanctioned by the Board of Revenue should be supported by the original order of the Board. The bills do not require countersignature by the Opium Agents."

C. A. P.—Reg. No. 2902J—700—6-9-95.

AUGUST 1895.

THE HON'BLE C. C. STEVENS, C.S.I.

No. 9.

THE following additions are to be made in Rule No. 20A, at page 60 of the Cess Manual, 1888:—

Insert the words "or tenures (such as patnis, darpatnis, and the like)" after the word "estates" in line 4 of the rule, and the words "as may be most convenient" after the word "lie" in the same line; and after the word "zamindar" in the same line insert the words "or the tenure-holder, as the case may be." After the word "zamindars" in lines 9 and 16 insert "or tenure-holders."

No. 10.

THE following should be added as a footnote to Register No. 28, at page 148 of the Board's Rules, 1888:—

"All certificates received from other districts for service with covering letters in English should be entered in Register No. 28 before they are made over to the nazir, and the register should be kept by some one other than the nazir"

To the heading of the register add the words "and processes received from other districts with English letters."

Strike out proviso 2 from the top of the register, viz., "processes received from other districts with English letters."

No 11.

THE following orders of the Local and Imperial Governments on the subject of the incorporation, in existing topographical maps, of changes in physical features, &c., ascertained by surveys

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undertaken for purposes of Provincial Administration, are circulated for the information and guidance of the local officers employed on non-professional surveys. The local officers (Deputy Commissioners and Collectors) where a non-professional survey has been lately made or is now in progress, should place themselves in communication with the Surveyor-General sending him samples of the maps, and should enquire if he would like to have all the maps of the area surveyed. If so, they should be sent to him.

No. 3934, dated Calcutta, the 16th August 1895.

From—C. E. Buckland, Esq., c.i.e., Secy. to the Govt. of Bengal,
To—The Secretary to the Board of Revenue, L.P., Land Revenue Department.

In forwarding a copy of a circular letter No. $\frac{7}{68-2}$, dated 6th May 1895, from the Government of India, Revenue and Agricultural Department, on the subject of the incorporation, in existing topographical maps, of changes in physical features, &c., ascertained by surveys undertaken for purposes of Provincial Administration, I am directed to say that the Lieutenant-Governor desires that all Settlement Officers in charge of non-professional surveys may be instructed to send their cadastral sheets for inspection to the Surveyor-General's office. If the Survey of India Department decide, in the case of any such survey, that it should be utilized for the correction of the maps prepared by them, the sheets relating to that survey will be reduced by pentagraph to the required scale, and the details will then be transferred to those maps. The changes will be shown when a new edition of the maps is published.

Circular No. $\frac{7}{68-2}$, dated Simla, the 6th May 1895.

From—Denzil Ibbetson, Esq., Offg. Secy. to the Govt. of India,
To—The Secretary to the Government of Bengal.

It has been brought to the notice of the Government of India that considerable portions of the country are periodically being brought under survey for the purposes of Provincial Administration, but that advantage is not taken of this work to keep corrected up to date, so far as material is available, the topogra-

phical maps which have been prepared by the Survey of India Department.

2. I am accordingly to request that, whenever local surveys are undertaken, the officer in charge may be instructed to compare his results with the topographical survey sheets of the tract under survey, and to communicate the results to the Survey Department wherever a change in physical features is apparent, or where new main village sites (excluding subsidiary hamlets) have been founded, or new railways, roads, canals, or similar major works have been constructed, and do not find a place upon the topographical survey sheets.

3. As the arrangements for survey differ from Province to Province, the manner in which the information will be most conveniently supplied should be settled in direct communication with the Surveyor-General.

No. $\frac{7}{68-2}$

Memo. by—E. V. LEVINGE, ESQ., Under-Secy. to the Govt. of India.

COPY forwarded to the Surveyor-General of India for information, with reference to the correspondence ending with his letter No. 1034—S., dated the 1st April last.

No. 12.

THE Government have noticed in their Resolution of the 15th July 1895, on the Report on Legal Affairs for the year 1894-95, the large outstanding balances of decretal money due to wards' estates, and desired that steps may be taken to improve the realisations of the balances. The Board, therefore, direct Managers of private estates under Government management, upon whom the responsibility for the realisation of these amounts primarily rests, to submit with their quarterly returns No. XXI and annual returns No. XXXI clear explanations in regard to their failure to realise balances of rent and cesses and private debts which are covered by decrees, stating at the same time the steps taken for their recovery during the period for which each return is submitted. They also request District and Divisional Officers to scrutinise the explanations and comment upon them, and to bring prominently to notice

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any laxity on the part of Managers in this particular branch of their duty.

2. The Board have noticed that the explanations furnished by Managers in regard to the balances of rent and cesses in table II and of private debts in table III of return XXXI are insufficient. They, therefore, direct the following addition to be made at the end of each of the tests XXVIII and XXXVII of the test table for return No. XXXI at pages 95 and 96 of the Wards' Manual, 1888:—

"Is it stated in the separate sheet for what years the balances are due, how much is covered by suits, certificates, decrees, and instalment bonds, respectively, and what steps were taken during the year for the recovery of such amounts?"

3. These orders should be communicated by District Officers to all Managers of estates.

THE HON'BLE MR. D. R. LYALL, C.S.I.

No. 13.

THE following note, regarding condition V of the license for the retail vend of pachwai, shall be substituted for the note given at foot of page 268 of the Excise Manual:—

In the case of pachwai, condition V shall be as follows, except in the Sonthal Parganas:—

"That he do not sell pachwai on credit; that he do not receive any pledge for the price of pachwai, and that he do not receive anything but money or agricultural produce in exchange or barter for pachwai."

In the Sonthal Parganas, the words "or agricultural produce" and "or barter" shall be expunged from the condition.

No. 14.

THE discontinuance of the submission of the vernacular lists of payments and cash account of each division and subdivision to the sadar office for audit, with effect from September 1895, having been decided upon by the Board, the following revised rules shall

be substituted for the rules contained in section II, Chapter VIII, of the Benares Opium Manual, Part II:—

Section II.

Vernacular Cash-book, &c.

342. The following vernacular accounts are received in the audit office in connection with receipts and disbursement of money:—

(1) Rokar or cash-book, annually.

(2) Maskabar or Jamakharch saltamam, annually.

The head muharrir of the audit office will have charge of the above accounts under the orders of the head auditor.

343. The head muharrir will, with the help of an assistant, if necessary, check these accounts. He will sign each account after examination.

(1) *Rokar or Vernacular Cash-book.*

344. This book is received at the close of the season. The head auditor will himself check the system of cash-keeping by inspecting the transactions of at least five days in each month, and satisfy himself that the book has been properly kept up and attested by the assistant in charge of the subdivision. He will return the book to the district officer after examination.

(2) *Maskabar or Jamakharch Saltamam.*

345. This account is also received at the close of the season. The monthly totals of the different items will be checked by the head muharrir, who will sign the account in token of its correctness. It will then be countersigned by the head auditor.

The account will be returned to the district officer with the cash-book.

346. A register of advances will be kept in the audit office by the head clerk in Opium Form No. 11, in which all payments for opium, leaf and trash, respectively, and recoveries on each account, will be posted from the English lists of payments and cash accounts. On the close of the season the advances of each subdivision will be added up, and the value of the produce deducted from the total, striking the balance outstanding on

account of opium, leaf and trash separately. The annual advance adjustment account will be compiled from this register and submitted to the head accountant by the end of November.

347. A monthly plus and minus memorandum of outstanding balances on account of opium, leaf and trash, respectively, will be prepared in the following form (Opium Form No. 113):—

Plus and minus memorandum of outstanding balances for opium, leaves and trash for 189 .

Division.	Subdivision.	Season.	Opening balances.	Payments during the month.	Total.	Recoveries during the month.	Closing balances.	Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	

No. 15.

After the word "licenses" in line 9 of Rule 169, Chapter III, Part II of the Bihar Opium Manual, the following clause shall be inserted :—

"Absolute freedom should be allowed the cultivators in choosing their own khatadars, subject to the condition of trustworthiness of the latter, and tolerable unanimity among the cultivators in making the selection."

No. 16.

The Board direct that the words "at 8 annas per cent. on the value of opium delivered in the license, or," in lines 10 and 11 of Rule 277, Chapter VI, Section I, page 71 of the Bihar Opium Manual, Part II, be expunged.

No. 17.

THE Board direct that the following alterations be made in Rule 164, Chapter III, Section II, page 37 of the Bihar Opium Manual, Part II:—

In line 4 for	"Rs. 5"	substitute	"Rs. 6	4	0"
Do. 5	„	"Rs. 4"	ditto	"Rs. 3	12	0"
Do. 9	„	"Rs. 4"	ditto	"Rs. 5	0	0"
Do. 10	„	"Rs. 3"	ditto	"Rs. 2	8	0"

No. 18.

THE Board direct that the following alterations be made in Rule 164, Chapter III, Section II, page 34 of the Benares Opium Manual, Part II:—

For "8" against "six seers and above" in line 7, and in line 12, substitute "9."

C. A. P.—Reg. No. 3186J—700—5-10-95.

SEPTEMBER 1895.

THE HON'BLE C. C. STEVENS, C.S.I.

No. 1.

IN continuation of the Board's Circular Order No. 3 of May 1890, District Officers are requested to continue to furnish the certificate therein prescribed on their kistwar returns Nos. X and XXXVIII, and to append a memorandum below the certificate to show how the agreement has been effected. For instance, in submitting the returns for the September kist, the memorandum would be as follows, taking into account receipts since the "last latest date" of the previous kist:—

Memorandum.

	Rs. A. P.
Add—	
Receipts for 29th and 30th June ...	.....
Ditto for July	.....
Ditto for August	.....
Ditto for September 1st to 28th (latest date).	.....
Ditto for September 29th and 30th ...	.....
Grand total ...	.....
Deduct—	
Receipts for 29th and 30th June ...	.....
Net total ...	... .

The net total should agree with the total of the first stages of compilation for the months of July, August, and September. Similarly, for the next kistwar returns, the receipts of the 29th and 30th September, which have been shown as a separate item at foot of the September return, would be added and then deducted, as in the case of the receipts for the 29th and 30th June from the total, in order to give complete months' figures, which the Board would be able to check with the figures rendered by the office of the Accountant-General, Bengal.

No. 2.

FOR the statement appended to Rule 3, Section IV, Chapter I, page 4 of the Board's Rules, 1888, *substitute* the following revised re-appropriation statement:—

Re-appropriation Statement to meet additional charges on account of *in the office of the*

Major, minor and detailed heads under which the charge falls.	Budget grant for the head under which the charge falls.	Amount of extra charge.	Re-appropriation proposed by the officer making the application out of grants at his disposal.		Re-appropriation proposed by Head of Department out of grants under his control.			Re-appropriation suggested by Accountant-General.		Expenditure up to last completed account being for months.	Anticipated savings at the end of the year.
			Heads under which savings will be made.	Amounts.	Office or offices in which savings will be effected (*a*.)	Heads to be reduced.	Amounts.	Major head out of the saving of which the extra charge may be met.	Budget estimate.		
1	2	3	4	5	6	7	8	9	10	11	12

(*a*) The controlling officer may propose re-appropriation either by making an allotment out of the undistributed grants kept as a reserve in his hands, or by transferring portion of a grant from one office under his control to another, if any savings are anticipated in the former.

NOTE.—Any further explanations should be given on the reverse, where also, if no re-appropriation is possible, the urgency and necessity for the expenditure should be fully explained.

No. 3.

THE following correspondence between the Local and Imperial Governments, regulating the grant of special allowances to officers of the Provincial and Subordinate Services, deputed to settlement work, is circulated for general information. In recommending special settlement allowances the local officers should henceforth base their proposals on these orders.

No. $\frac{1665}{213-1}$, dated Simla, the 10th June 1895.

From—DENZIL IBBETSON, ESQ., Offg. Secretary to the Government of India, Revenue and Agricultural Department,

To—The Secretary to the Government of Bengal, Revenue Department.

IN the correspondence ending with Mr. Muir-Mackenzie's No. 248-33 dated 3rd February 1893, the following scale was laid down for the grant of allowances to uncovenanted officers specially appointed to settlement work in Bengal:—

(*a*) Officers whose pay in the regular line is Rs. 700 or upwards, when specially appointed to settlement work as Settlement or Assistant Settlement Officers, draw an allowance of Rs. 200.

(*b*) Officers whose pay is less than Rs. 700, when similarly appointed, receive an allowance of Rs. 100.

(*c*) Sub-Deputy Collectors appointed as Assistant Settlement Officers draw an allowance of Rs. 50.

2. I am to suggest, for the consideration of His Honour the Lieutenant Governor, the advisability of adopting in future for Bengal, instead of the above rules, the following rules, which it is proposed to apply to officers of the Provincial and Subordinate Services specially appointed to settlement work in Upper Burma and Assam:—

(i) A Deputy Collector in Bengal who is specially appointed to settlement work, which lasts, or is expected to last for not less than six months, is entitled to draw (*a*) the pay or salary which would be admissible to him if serving in the regular line, and (*b*) a special local allowance of Rs. 100 per mensem.

(ii) A Sub-Deputy Collector in Bengal who is specially appointed to settlement work, which lasts, or is intended to last, for not less than six months, is entitled to draw (*a*) the pay or salary which would be admissible to him in the regular line, and (*b*) a special local allowance of Rs. 50 per mensem

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3. These rules will be more economical than the Bengal rules and will, in the opinion of the Government of India, be more appropriate for officers belonging to the Provincial and Subordinate Services.

No. 389T.—R., dated Darjeeling, the 26th June 1895.

From—C. E. BUCKLAND, ESQ., C.I.E., Secretary to the Government of Bengal, Revenue Department,

To—The Secretary to the Government of India, Revenue and Agricultural Department.

I AM directed to acknowledge the receipt of your letter No. $\frac{1665}{218-1}$, dated the 10th June 1895, and, in reply, to say that the Lieutenant-Governor accepts the rules proposed by the Government of India for the grant of special allowances to officers of the Provincial and Subordinate Services deputed to settlement work. They will not cause much change, and their tendency is in the direction of economy.

2. His Honour, however, requests that power may be left to the Local Government to make a special exception when a senior Deputy Collector, drawing a salary of Rs. 700 or more per mensem, is appointed to the principal charge of an important settlement which is on a par with those large settlements which are usually placed under covenanted officers of the Imperial Service. Ordinarily a Deputy Collector is appointed—

(1) to subordinate work under a covenanted officer in charge of a large settlement; or

(2) to sole or principal charge of the settlement of a Government estate, or of a small private estate.

The only exceptional case which would at present come under the special rule above advocated is that of the Kolhan Government estate in the district of Singhbhum, the settlement of which is under Mr. J. A. Craven, a Deputy Collector of the first grade on Rs. 800 a month. The area under settlement in this estate is 1,423 square miles, and, having regard to the general ignorance and excitable nature of the Kols, the Lieutenant-Governor has decided that the field survey should be made by the settlement staff without the assistance of the professional survey party which has been entrusted only with the traverse or skeleton survey which is to serve as a basis for the field survey. The work, which began in January 1895, is expected to last through the current year 1895-96, and a great part of 1896-97, and will probably cost a lakh of rupees. A task of this magnitude is usually entrusted to a covenanted officer; but the Bengal Government is very short of officers at present, and Mr. Craven was selected because of his special aptitude and the signal success and economy with which he had carried out similar work in the Sonthal Parganas. Sir Charles Elliott would therefore be glad if an exception could be made in such a case as Mr. Craven's.

No. $\frac{2122}{213-3}$, dated Simla, the 17th July 1895.

From—DENZIL IBBETSON, ESQ., C.S., Offg. Secretary to the Government of India, Revenue and Agricultural Dept.,

To—The Secretary to the Government of Bengal, Revenue Dept.

I AM directed to acknowledge the receipt of your letter No. 389T.—R., dated 26th June last, and to say that the Government of India learn with satisfaction that His Honour the Lieutenant-Governor accepts the proposed rules for the grant of local allowances to officers of the Provincial and Subordinate Services deputed to settlement work, which were forwarded with the letter from this Department, No. $\frac{1665}{213-1}$ L.R., dated 10th June 1895.

2. With reference to the suggestion contained in paragraph 2 of your letter, that power should be left to the local Government to make a special exception whenever a Senior Deputy Collector, drawing a salary of Rs. 700 or more per mensem, is appointed to the principal charge of an important settlement, I am to say that the Government of India would prefer that such cases should be reported to them for sanction as they arise. The new rule need not, however, be applied to the case of Mr. Craven, and that officer may continue to draw the Rs. 200 allowance while employed on the settlement of the Kolhan Government estate.

No. 3567L.R., dated Calcutta, the 25th July 1895.

Memo. by—N. BONHAM-CARTER, ESQ., Under-Secretary to the Government of Bengal, Revenue Department.

COPY, with copies of the Government of India's letter No. $\frac{1665}{213-1}$, dated 10th June 1895; and this Government's letter No. 389T.R., dated the 26th idem, forwarded to the Secretary to the Board of Revenue, Land Revenue Department, for the information of the Board, with reference to the correspondence ending with Government order No. 770L.R., dated 14th February 1893.

THE HON'BLE MR. D. R. LYALL, C.S.I.

No. 4.

IN Chapter VIII, section IV, page 140 of "The Board's Rules, 1888," after Register No. 71, *add*—

"72. Register of Stamp Vendors' licenses."

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2. In Chapter VIII, section IV, page 154 of "The Board's Rules, 1888," after the particulars under Register No. 71, *add*—

"Register No. 72. Register of Stamp Vendors' licenses.'

1. Serial number.
2. Name of residence of vendors.
3. Father's name and address.
4. Place of vending stamps.
5. Date of grant of license.
6. Date of cancelment of license.
7. Remarks.

No. 5.

As it has been found that Malwa opium loses in weight, Treasury officers are directed to have each cake of such opium weighed in their presence as it is served out to the vendor, and to note the deficiency. A monthly statement should be drawn up in the form prescribed for revenue refunds (*vide* Accountant-General, Bengal, form No. 293), showing the amount to be refunded to each of the vendors on account of the value of such deficiency, and District Officers are authorised to sanction these refunds. No refund shall be allowed in any case in which the deficiency in weight in a cake is less than half a tola.

2. Chests containing Malwa opium from both Agents are marked M.

No. 6.

WITH the sanction of the Government of India, the Board direct that the words 'and Bazitpur in Mymensingh' shall be added *after* the word 'Noakhali' in the note to Rule 12 of the rules issued by Government under sections 26, 27 and 34 of the Court-fees Act in Section III, Part I, of "The Stamp Manual, 1889."

No. 7.

THE Board prescribe the annexed form of Register of Court-fees realized for use in the Revenue Courts of Bengal, in supersession of Register No. 3 (Daily Register of Court-fees realized in

Civil Courts) printed at page 129 of "The Stamp Manual, 1889," Register No. 4 (Daily Register of Court-fees realized in Revenue and Criminal Courts) and Register No. 5 (Detailed Register of Court-fees realized) printed at page 130 of the Manual in question. REV. CIR. SEPT 1895.

Register No. 58, *Daily Register of Court-fees realized in the Court of the at*

Serial number of document.	Process fees.	Other fees.	Date.	Daily Total.			Remarks.
				Process fees.	Other fees.	Total.	
1	2	3	4	5	6	7	8
	Rs. a.	Rs. a.		Rs. a.	Rs. a.	Rs. a.	
17	1 8	...					
18	...	2 0					
19	0 8	...					
20	0 12	...	July 1st	2 12	2 0	4 12	

Instructions.—This Register is meant to show in detail every document filed bearing Court-fee stamps except certified copies, the stamps on which are to be entered in this Register by the Court or office which issues them. At the time the stamps are first punched, a serial number should be entered in every document (including certified copies at the time of issue) immediately below the stamps and in column 1 of this Register, in the remaining columns of which will be entered the amount of the fees realized on the document. The entries in columns 2 and 3 will be totalled daily, and the results entered in columns 5, 6 and 7, and initialled daily by the presiding officer. The entries in the latter three columns should also be totalled monthly. A few specimen entries have been made in the form with the object of showing how it is intended that the Register should be maintained.

2. *For* the words "Resolution of the Government of India, No. 3335, dated 21st September 1887" in Rule 7 of the Rules in section VIII, page 120 of "The Stamp Manual, 1889," *substitute* "letter of the Government of India No. 3790S.R., dated the 8th August 1895."

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3. *Substitute* the following for Appendix A II on page 126 of "The Stamp Manual, 1889":—

"APPENDIX A.

II.—REGISTER FORMS.

(1) Register of applications for refund of the value, or renewal, of stamps, No. 59.

(2) Register of stamp cases, No. 47.

(3) Daily Register of Court-fees realized in Revenue Courts, No. 58.

(4) Register of stamp vendors' licenses, No. 72."

See also rule 10, section II, Part II, page 89 of the Stamp Rules.

4. In Chapter VIII, section IV of "The Board's Rules, 1888," *substitute* the following particulars of Register No. 58 *for* those given on page 154:—

Register No. 58, *Daily Register of Court-fees realized in Revenue Courts.*

1. Serial number of document.
2. Process fees.
3. Other fees.
4. Date.
5. Daily total—
   - (*a*) Process fees.
   - (*b*) Other fees.
   - (*c*) Total.
6. Remarks.

E. J. H.—Reg. No. 3591J—28—31-10-95.

OCTOBER 1895.

THE HON'BLE C. C. STEVENS, C.S.I.

No. 1.

UNDER the orders of Government the Board direct that the following additions and alterations be made in the Revenue Money-order Rules in the Tauzi Manual and in the Board's Rules, 1888:—

2. Substitute the word "Accountant" for the words "Treasury Officer" wherever they occur in Rule 15, page 14 of the Tauzi Manual, and in the corresponding Rule in section XIV, Chapter IV, page 61 of the Board's Rules, 1888.

3. Substitute the word "Accountant" for the words "Treasury Officer" wherever they occur in Rule 25, section XIV, Chapter IV, page 63 of the Board's Rules, 1888; insert after the word "errors" in line 5 of the same Rule the following:—"This error note will be signed by the Accountant and the Tauzi Navis of the department concerned;" and for the word "When" in line 5 of the same rule substitute "when."

4. Add the following at the end of Rule 31, section XIV, Chapter IV, page 65 of the Board's Rules, 1888:—

"On each coupon is to be noted by the muharrir the date when he posted in the tauzi ledger the amount referred to in the coupon. The muharrir is to sign such note."

No. 2.

THE following corrections are to be made in certain rules and appendices of the Tauzi Manual:—

(1) For the letter "*d*" in the following extract:—"For columns 11, 12 and 13 from the figures in column (*d*) of the ledger against cross headings 2, 1, and 7, respectively," in Rule 3 (*iii*), Chapter II, Section XVII, page 34, of the Manual, read "*c*."

(2) For the words "first 12 columns" in line 5 of Rule 8 (*i*), Chapter IV, Section II, page 57 of the Manual, read "first 13 columns."

(3) For "Appendix S" in line 2 of Rule 12, Chapter IV, Section II, page 58 of the Manual, read "Appendices K and S," as receipts on account of dâk cess appear in both of these registers.

(4) Transfer column 13 after column 7 in Appendix K, page 89 of the Manual, making the necessary alterations in the numbers of the columns on account of this transfer.

(5) Substitute the word "kist" for "quarter" in line 10 of Appendix M, page 91 of the Manual.

(6) Omit column 9, and add another new column with the heading "Total of chalan" between the existing columns 17 and 18 and then re-number the columns consecutively, as thus altered, in Appendix S, page 102 of the Manual.

(7*a*) For "column 8" in the heading of column 10 of Appendix V, page 108 of the Manual, read "column 9."

(*b*) For "Of the sum noted in column 7" in the main heading of sub-columns 11 and 12 of the above Appendix V, read "Of the sum noted in column 8."

(*c*) For "column 12" in the heading of column 15 of the above, read "column 13."

(8) For the figures "6," "6" and "12" in the headings of columns 10, 11, and 12, and 15 of Appendix Z, page 117 of the Manual, read "7," "7," and "13," respectively.

2. Revenue officers are requested to make the corrections in manuscript at the time of using the existing forms. The Superintendent of Stationery, Calcutta, has been requested to note the corrections in the forms at the time of re-printing them after the present stock is exhausted.

THE HON'BLE MR. D. R. LYALL, C.S.I.

No. 3.

OFFICERS employed in acquiring lands required for public purposes should, in awarding compensation for tanks, bear in mind that their commercial value depends upon what they are worth as a source of a supply of water or of fish. The following principles should therefore apply in awarding compensation for them:—

I. If the tank is used for the purpose of supplying water for irrigation or for drinking, and is in good repair, the cost of

construction of a similar new tank should ordinarily be tendered as compensation. If the tank is out of repair, a deduction should be made on this account.

II. If the tank is not used for drinking water or for purpose of irrigation, compensation should only be allowed on its present value, if such value can be ascertained by precedents, or on a number of years' purchase of the receipts from the tank from fish or other sources.

III. The above principles are necessarily stated very generally, and officers will, in many instances, have to be guided by the circumstances of the particular case.

No. 4.

THE Board direct that the following additions and alterations be made in the rules contained in sections I, II and III, Chapter XI, pages 104-111, of the Benares Opium Manual, Part III:—

Rule	488,	line	5.	For "monthly" substitute "bi-monthly."
„	520	„	1.	After "will" add "close the attendance rolls on the 16th and on the last working day of the month, and will."
„	520	„	4.	After "than the" add "16th of the month and the."
„	521	„	3.	For "monthly" substitute "bi-monthly."
„	532	„	2.	After "from the" add "first."
„	532	„	4.	For "every monthly" substitute "the second."
„	532	„	5.	After "department" add "for the month."
„	535	„	2.	For "monthly" substitute "bi-monthly."

No. 5.

THE Board direct that the addition made by their Revenue Circular No. 9 of November 1893 to Rule 18 of the rules in section VIII, page 19, of the "Records Manual, 1888," be cancelled, and that the following be inserted after the Rule in question:—

"18A. Authenticated copies of maps or plans are chargeable with a duty of eight annas under article 22 of schedule 1 of the Indian Stamp Act I of 1879, such duty being leviable in addition to, and irrespective of, the cost of preparation of the maps or plans.

• Certified copies of maps or plans.

For certified copies of maps or plans the stamps shall be affixed to the petitions instead of to the maps or plans, a note

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being added to the copies that the requisite fees have been levied by means of stamps."

2. This rule will be inserted in the revised edition of the Records Manual, which will shortly be issued.

No. 6.

WITH the approval of Government, the Board direct that the following rule shall be inserted after Rule 3 of the subsidiary Opium Rules at page 23 of the Excise Manual:—

"3A. District officers are to submit their annual estimates of the requirements of Excise opium for their districts in Form No. XVIIA to the Commissioner of Excise, Bengal, on or before the 15th January of each year."

2. The accompanying form shall be inserted on page 55 of the manual after Form No. XVII.

3. The following revised rule which has been approved by Government shall be substituted for the existing rule 4 of the subsidiary Opium Rules at page 23 of the Manual:—

"4. District officers shall submit indents in Form XVIII to the Board, on or before the 1st April in each year, for the amount of opium required for consumption in their districts for the financial year. The opium will be supplied in two equal instalments,—the first as soon after the receipt of the indent as possible, and the second in November. Indents are to be regulated so as to leave in hand, on the 31st March of each year, a stock equal to three months' consumption. District officers who receive their supplies of opium direct from the Agent at Patna are to submit their indents to that officer through the Board. Emergent indents may be sent in if the stock in hand at any time is reduced below the probable consumption for three months. The District officer's indent will include the requirements of subdivisions, and it should be stated whether the whole supply should be forwarded to head-quarters, or whether part should be forwarded direct to subdivisions. In the latter case the quantity to be sent, the mode of marking the chests and the route should be distinctly indicated in column 9 of the indent.

"In the case of Calcutta and the subdivision of Ulubaria, in the district of Howrah, indents are to be submitted at the end of every month and quarter, respectively. No reserve need be kept in the Calcutta Collectorate Treasury, and the reserve in the case of the Ulubaria sub-treasury will be a quantity equal to a month's consumption."

FORM No. XVIIA.

BOARD'S SUBSIDIARY RULE (4).

Annual Estimate of Excise Opium required in the district of _____ *during the year* _____.

NAME OF DISTRICT.	Quantity of opium sold in the nine months from 1st April to 31st December 189 .	Quantity expected to be sold between 1st January to 31st March 189 (*i.e.*) one-third of the quantity sold in column 2.	Total of columns 2 and 3, being quantity expected to be sold in the year from 1st April 189 to 31st March 189 .	Total quantity estimated to be sold from 1st April 189 to 31st March 189 .	Stocks of opium in hand at close of December 189 .	Estimated balance in store on 1st April 189 (*i.e.*) difference between columns 6 and 3.	Total quantity of opium which will be required before the close of the year under estimate, being the difference between columns 7 and 5, plus ¼ of the quantity entered in column 5.	Remarks showing whether quantity shown in column 8 is to be sent at once or in instalments; if the latter, in what month each instalment is to be sent, and how much it would consist.
1	2	3	4	5	6	7	8	9
	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	Quantity shown in column 8 ... M. s. c. Add or deduct for making an entire number of chests ... ... or chests.

N.B.—The quantity shown in column 4 may generally be reproduced in column 5 as the total estimated quantity for the year, but if it is thought desirable to raise or curtail the quantity entered in column 4, full reasons for doing so should be given in column 9. If the quantity shown in column 8 does not represent an entire number of chests, district officers should, at their discretion, add or deduct, so as to avoid a broken chest (each chest containing one-and-a-half maunds of excise opium) and note this in column 9 of the form.

Dated the 18 .

District Officer.

E. J. H.—Reg. No. 3860J—700 ·15-11 95.

OCTOBER 1895.

THE HON'BLE C. C. STEVENS, C.S.I.

No. 7.

Omit the word "quarterly" from line 8 of clause 2 of the Board's Circular Order No. 1 of March 1895, and *substitute* the word "kist" for the word "quarter" in the last line of the Circular Order.

No. 8.

IN continuation of Circular Order No. 3 of May 1892, the following clause is to be added at the end of Rule 3, Section VIII (*c*), Part I, page 60 of the Wards' Manual, 1888:—

"This rule must be strictly observed in the case of every estate or part of an estate which is not declared by a formal order of the Board to have a settled rent-roll and to be ripe for the application of the certificate procedure."

The following should be added to Rule 23A, Section III, page 22 of the Certificate Procedure Manual, 1888:—

This rule must be strictly observed in the case of every estate or part of an estate which is not declared by a formal order of the Board to have a settled rent-roll and to be ripe for the application of the certificate procedure. Should the Manager of a ward's estate, in disregard of this rule, apply for the issue of certificates, the Certificate Officer will decline to issue them under section 9(3) of the Public Demands Recovery Act, I (B.C.) of 1895. The Certificate Officer as well as the Manager will be held responsible for seeing that certificates are not issued in disregard of these instructions.

No. 9.

THE following rules have been prescribed by Government showing the principles on which interest should be charged on

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the judgment-debtors against whom a certificate is made under the Public Demands Recovery Act, I (B.C.) of 1895 :—

(*a*) No interest shall be charged on any amount below Rs. 10.

(*b*) Nor for any period less than three months between the date of making the certificate and the date of realization.

(*c*) No interest shall be charged on the issue of a notice under section 10 of the Act.

(*d*) Interest may be charged on the issue of a notice of attachment, or of a warrant of sale, if issued three months or more from the date of making the certificate.

(*e*) Fractions of months when the period exceeds three months, and fractions of Rupees where the amount exceeds Rs. 10, may be disregarded.

(*f*) The interest charged shall be entered by the Nazir on the notice or warrant, along with the original amount and the process fee due.

(*g*) A table of interest for this purpose, calculated for entire months, from three months upwards, and for whole Rupees from Rs. 10 upwards, shall be prepared and hung up in the offices of the Nazir and the Certificate Officer.

2. Revenue Officers are requested to follow these rules strictly from the date of their receipt.

No. 10.

THE following additions and alterations are to be made in Rule 3, section IV, at page 67 of the Cess Manual, 1888 :—

For "28th April, 8th November," against Orissa, substitute "7th April, 15th October."

After "Orissa" insert the following :—

"Midnapore.....5th June, 20th December."

Add the following under the last line :—

All the districts in the Burdwan, Dacca, and Presidency Divisions.	12th January ...	For revenue-free estates paying Rs. 10 or less per annum.	
Orissa Division ...	28th April ...		
All the districts in the Patna and Bhagalpur Divisions.	7th June ...		
All the districts in the Rajshahi Division.	28th „ ...		

(2) Under the last line of Rule 4, section IV, at page 68, add the following :—

All the districts in the Burdwan, Dacca, and Presidency Divisions.	12th January ...	For rent-free tenures paying Rs. 10 or less per annum.
Orissa Division ...	28th April ...	
All the districts in the Patna and Bhagalpur Divisions.	7th June ...	
All the districts in the Rajshahi Division.	28th „ ...	

No. 11.

THE following rules relating to the issue of post-card notices previous to the issue of certificates under the Public Demands Recovery Act, I (B.C.) of 1895, prescribed by Government are circulated for the information and guidance of Revenue Officers :—

(1) A post-card warning shall always be issued to the debtor, previous to the issue of a certificate under the Public Demands Recovery Act, in the case of demands made for the first time (whether they be of a recurring character or not), such as fines imposed by Revenue Officers, process fees, takavi advances, and arrears not covered by the proceeds of forced sales, the demand not being based on a written document signed by the debtor or on a document of which he has a copy in his possession.

(2) Post-card notices shall also be issued to defaulters in all cases of demands which vary from year to year, and with regard to which it may reasonably be supposed that the debtor does not know the exact amount of his liability. No such notices need be issued for demands on account of income-tax, excise, ferries, and pounds.

(3) In the case of recurring demands of a fixed character (other than those in Rule 6), warning cards shall be issued to defaulters once only, it being stated in the card that no more post-card notices will be issued for sums which may fall due in future on account of that demand.

(4) Where assessments are made for a term of years, as in the cases of the Zamindari Dák cess, Road and Public Works cesses, and Embankment cess, post-card notices shall be issued to

defaulters for the first year of the term, it being stated in each card that the cess is fixed for so many years or until further notice, and that no such premonitory notices will be issued for the remaining years of the term. Defaulters during the second or subsequent years of the term, who paid duty for the first year, may be supposed to know the amount of the demand and the term for which it is fixed, and no premonitory post-cards are required in their case.

(5) In wards' estates, when a tenant defaults for the first time after the completion of a survey and record of rights under Chapter X of the Bengal Tenancy Act VIII of 1885, a post-card warning shall be issued before the issue of a certificate under the Public Demands Recovery Act. No such warnings need be issued on subsequent defaults of the same tenant; but the Collector has discretion to issue post-card notices in particular cases where, even after the preparation of the record of rights, collections have got heavily into arrear, and it is thought that there is confusion in the accounts, or that the debtor does not know the amount of the arrear due from him.

(6) In khas mahals a post-card warning must be issued in every case before the issue of a certificate.

(7) Post-card warnings under the preceding rules shall in all cases be issued by the Department responsible for the realization of the debt or arrear, and not by the Certificate Officer.

(8) All such post-cards shall be registered, except where the demand is equal to or less than the registration fee required. The postage and the registration fee paid shall be met by the Department by which the card is issued, but where it becomes necessary to issue a certificate they shall be added to the cost of the certificate and recovered from the debtor. Where, however, the debt is paid on the issue of the warning, no such recovery shall be made, and the postage and registration fee paid shall be accounted for as part of the cost of collection.

No. 12.

THE following additions and alterations are to be made in the Tauzi Manual:—

Read "Rule 9 (i)" for "Rule 9 (ii)" in the last line of Rule 3, section XVIII, Chapter II, page 35 of the Manual.

2. For "Act VII (B.C.) of 1880" in the fifth line of Rule 5, section XVIII, Chapter II, page 36 of the Manual, read "Act I (B.C.) of 1895," and for "Collector," in the seventh line of this rule, read "Certificate Officer."

3. For "section 7 (6), Act VII (B.C.) of 1880," in the first line of Rule 6 of the above, read "section 7 (*e*) of Act I (B.C.) of 1895," and for "Collector" in the fourth line of this rule, read "Certificate Officer."

4. For "section 22 (*d*) of Act VII (B.C.) of 1880," in the fourth line of Rule 4, section VII, Chapter III, page 51 of the Manual, read "section 28 of Act I (B.C.) of 1895."

5. For "Act VII (B.C.) of 1880," in the fifth line of Rule 7, section 1, Chapter IV, page 54 of the Manual, read "Act I (B.C.) of 1895."

6. For "Act VII (B.C.) of 1880" in the second line of Rule 8 of the above, read "Act I (B.C.) of 1895."

7. For "section 19 of Bengal Act VII of 1880" in the third and fourth lines of Rule 11 of the above, read "section 22 (1) of Act I (B.C.) of 1895."

8. Omit the words "and Bihar" from "Bengal and Bihar districts" in line 6 of Rule 2, section II, Chapter IV, page 54 of the Manual, and between "Bengal districts" and "Orissa districts" under the same rule insert:—

Bihar districts.....8th of May and 13th of December.

Tea estates of Jalpaiguri.....1st of August and 1st of February.

9. Omit "Rs." from top of the figure "1,200," below "Number of estate," in column 2, Appendix C, page 61 of the Manual.

THE HON'BLE MR. D. R. LYALL, C.S.I.

No. 13.

THE words "or renewal" should be added after the word "value" in Rule 42 of the rules made under sections 27 and 34 of the Court-fees Act, printed in section III, Part I, of the Stamp Manual, 1889.

No. 14.

THE Board direct the substitution of the following notification and rules issued by the Government of Bengal regarding the

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custody, supply, and sale of stamps of all descriptions, in place of those printed on pages 103 and 104, Part II, Section IV of the Stamp Manual, 1889:—

NOTIFICATION—No. 404T.—F.

The 14th September 1895.—In exercise of the powers conferred on him by section 55 of the Indian Stamp Act, I of 1879, and section 27 of the Court-fees Act, VII of 1870, the Lieutenant-Governor is pleased to make the following rules, in supersession of all previous rules on the subject, supplementary to the rules for the custody, supply, and sale of stamps of all descriptions prescribed in the Resolution of the Government of India in the Department of Finance and Commerce, No. 1439S.R., dated the 27th March 1895, and published under this Government Notification No. 2294S.R., dated the 18th April 1895, at pages 359—363, Part I of the *Calcutta Gazette* of the 24th idem:—

Supplementary to Rule 7 of the rules of the Government of India.

I. Under Rule 7 of the rules of the Government of India, each local depôt should ordinarily maintain a supply of stamps equal to the probable consumption for five months. The whole stock of certificates to pleaders, mukhtears, and revenue agents should, however, be in the depôt by the beginning of December.

The Collector of Calcutta should ordinarily maintain a supply equal to the probable consumption for one month.

Supplementary to Rule 8 of the rules of the Government of India.

II. In order, however, to prevent the inconvenience which arises from the Superintendent of Stamps being required to comply with indents for stamps while engaged in half-yearly stock-taking, Collectors should make such arrangements to provide themselves with stamps of all kinds as will preclude the necessity of submitting any indents during the months of April and October each year.

Supplementary to Rule 11 of the rules of the Government of India.

III. (*a*) On the receipt of a supply of stamps in a local depôt from the central depôt, or from any other local depôt, packets or boxes containing stamps above the value of 8 (eight) annas shall be opened, one at a time, and within the day after their receipt at the latest, in the presence of the officer in charge, who shall count every stamp of the value of Rs. 8 and upwards.

Stamps of the value of less than Rs. 8 shall be counted in the presence of the officer in charge. The number and value of the stamps received shall then be compared with the invoice, so that any deficiency may at once be detected. Packets containing stamps of the value of 8 (eight) annas and less shall be closely inspected by the officer in charge, in order to ascertain that they have not been opened or tampered with in transit, and if they do not present any suspicious appearance, they shall be taken as containing the full number of stamps stated in the invoice and locked up in the stamp chests or presses with a copy of the invoice and the letter of advice. A receipt shall then be forwarded by the first post to the depôt from which the stamps have been supplied. Under Rule 11 of the rules prescribed by the Government of India, the officer in charge is responsible for carefully observing these instructions and for satisfying himself as to the number of stamps before signing the receipts.

(*b*) On the receipt of a supply of court-fee stamps, the seals of the packets containing the stamps shall be broken and the packets opened in the presence of the officer in charge, who shall, with his own hands, count all sheets containing stamps of the value of 4 (four) annas and upwards, so that any deficiency may at once be detected. Court-fee stamps being supplied in sheets, each containing a number of stamps, the officer in charge shall, for his own security, see that each sheet contains the full number. Stamps of the value of less than 4 annas shall be counted also in the presence of the officer in charge. They shall then be compared with the invoice, and a receipt shall be forwarded by the first post to the depôt from which they have been supplied. The officer in charge is responsible for carefully observing these instructions and for satisfying himself as to the number of stamps received before signing the receipt.

IV. The stock to be made over to the *ex-officio* vendor at a local depôt, to be kept by him under single lock, should ordinarily be sufficient for the probable demand of one week. In the case of a branch depôt no portion of the stock should be made over to the *ex-officio* vendor, except when the officer in charge is proceeding on tour, when the amount made over should not exceed what will probably be required during his absence. The *ex-officio*

Supplementary to Rules 15 and 31 of the rules of the Government of India.

REV. CIR. OCT. 1855.

vendor shall prepare an indent for the quantity required, and receive a supply in the manner indicated in Rule 15 of the rules prescribed by the Government of India. The Collector of a district may, with the sanction of Government, fix such shorter term as the necessities of his district may require.

Supplementary to Rule 16 of the rules of the Government of India.

V. The account of the daily sales of stamps to be kept by the *ex-officio* vendor in the form and manner prescribed in Rule 16 of the rules of the Government of India shall be kept in English or in the vernacular of the district.

Supplementary to Rule 29 of the rules of the Government of India.

VI. In cases where there is likely to be a distinct saving of cost, or greater security of the stamps in transit, the Board of Revenue are authorized to sanction the despatch of stamps direct from the central depôt to branch depôts, such supplies being treated by the Superintendent of Stamps as supplies to the local depôts to which the branch depôts are subordinate.

Supplementary to Rule 30 of the rules of the Government of India.

VII. Under Rule 30 of the rules prescribed by the Government of India, the supply to be kept in a branch depôt should ordinarily be equal to the probable demand for three months. In the Alipur and Angul depôts, in the districts of Jalpaiguri and Angul, respectively, a supply equal to the probable consumption for six months should be kept at the end of each cold weather.

E. J. H.—Reg No. 4359J—700—9-12-95.

NOVEMBER 1895.

THE HON'BLE C. C. STEVENS, C.S.I.

No. 1.

THE attention of all Revenue Officers is drawn to the following observations recorded in the Government Resolution on the Board's Land Revenue Administration Report for 1894-95, and remarks of the Board thereon :—

Paragraph 2. *Standards of collections.*—"The Lieutenant-Governor has in previous Resolutions prescribed standards of success in the collection of the current demand of the Land Revenue in the several classes of estates, and has repeatedly called attention to the orders of Government, and endeavoured to encourage officers not to be satisfied with attaining the minimum percentages which will protect their work from unfavourable criticism. The Board have merely recorded the facts that certain districts came up to the standards, and that other districts have fallen more or less grievously short of them. Explanations of the deficiencies ar given in a few cases, but there is little to indicate whether those explanations should be accepted as sufficient or not."

In future reports full explanations of deficiencies should be given by Collectors, and Commissioners should state whether they consider the explanations given sufficient or not.

Paragraph 5. *Remissions.*— * * * * * *

"The remissions were Rs. 86,741, of which over Rs. 80,000 were in Class III. The remissions of grace were Rs. 40,769 granted, as usual, on account of failure of crops and local causes, chiefly in the 24-Parganas and Midnapore. It is not clear from the Board's report how these differed from some of the remissions of right, when it is stated that in Puri Rs. 9,939 were remitted principally on account of loss of crops by flood, and Rs. 2,230 in

Bhagalpur on account of diluvion of holdings. Again, the remissions in Gaya, amounting to Rs. 11,706, and described as nominal, are attributed to low outturn of crops. The Lieutenant-Governor does not feel altogether satisfied that these classes of remissions have been distinguished on clear grounds."

The precise grounds of the distinction made between remissions of right and of grace should be stated in future.

Paragraph 6. *Permanently-settled estates.*— * * * * * * * * * * * "In 1893-94, Patna and Shahabad only collected 89·06 and 88·23 per cent. respectively: in 1894-95 they were even less successful, the ratio being 88·27 and 86·96. The balances in these districts were enormous, amounting to Rs. 1,65,404 and Rs. 2,03,832, and the only explanation offered is that proceedings under the sale law must be taken. The Lieutenant-Governor would have expected from the Board a fuller account of this considerable and repeated delay in the payments of revenue, which deserves their particular attention. In the collections of the arrear demand, nine districts failed to attain to 99 per cent. on the balances, and three of them were under 90 per cent. Champaran is again the worst of all; but the balance of Rs. 15,603 is attributable to the frauds discovered in the Tauzi Department, which are under adjustment. The total due from Wards' estates has fallen year by year, and is now only Rs. 7,579, of which the greater part is due from the Sheohar estate in Champaran, which suffered by the embezzlement of its remittances in past years, and the concealment of the defalcation by frauds in the tauzi office."

Paragraph 7. *Temporarily-settled estates.*— * * * * * * * * * "The current collections were below the standard in 28 districts (the same number as last year) under one or more of the three heads, and, as the Board remark, 'no sufficient explanation of the large outstanding balances in many of the districts named has been given, for it is no explanation to say that certificates will issue. The Board fear that leases were in many cases given in the first instance without adequate care, and that Collectors are inclined to be too lenient with lessees.' Puri, Midnapore, Shahabad, Backergunge, Khulna, show the

worst results as regards the amount of arrears, and the 24-Parganas as regards the proportion of the demand collected. The arrears were entirely collected in 17 districts, but in 18 the standard was not reached in one or more of the heads. On the whole, the improvement in the management of temporarily-settled estates is infinitesimal."

Full explanation should be given in future reports.

Paragraph 8. *Estates held direct by Government.*— * * * * * * * * * * * "In Midnapore, Nadia, Murshidabad, Pabna, Faridpur, Patna, Gaya, Shahabad, and Purnea the current collections from the estates held direct and owned by Government were between 60·36 and 78·10 of the current demand, while in Saran and Monghyr they fell as low as 35·11 and 53·01. These figures are not creditable to the officers in charge. The enormous balance of Rs. 1,19,723 of the current demand is shown against Midnapore, said to be due principally to the backwardness of collections in the Majnamutha and Jalamutha estates, caused by the damage done by floods in the Argoal and Udbadal circuits. At the same time there were heavy arrears, amounting to Rs. 85,857, outstanding against the same estates, and in course of realisation. Some observations were recorded in the Resolution on the Board's Report of 1893-94 on the constant recurrence of these heavy balances, and the Lieutenant-Governor still remains of opinion that they are a blot on the administration and that they should be remedied."

Paragraph 13. *Operation of the sale laws.*—"This year the largest number of defaults, 1,936, occurred in Shahabad, and Muzaffarpur 1,418. These districts were bad in this respect last year also. In Patna, Monghyr, and Backergunge, too, the statistics are unsatisfactory, and greater attention should be paid to the subject. * It is matter for regret that the orders which have been repeatedly issued to the effect that the sales for the arrears of one kist day should take place before the next kist day should not have been universally observed: but the Lieutenant-Governor trusts to the new tauzi procedure, when it has come into working order, to

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improve the existing arrangements and put the whole system of revenue payments and recoveries on a better footing."

Paragraph 14. *Working of the Public Demands Recovery Act, VII (B.C.) of* 1880.—"The number of certificates filed has risen by 9,598, from 143,886 to 153,484: the increase occurred in most of the classes of demands, and no special reason for the occurrence in each case is mentioned.

* * * * * * The Lieutenant-Governor, after his visit to Midnapore in February last, drew the Board's special attention to the maladministration of the certificate establishment in the Midnapore district, and it is hoped that improvement will be reported next year from this district as well as from Hooghly, and from the districts of the Presidency Division regarding which His Honour notes the unfavourable remarks made by the Commissioner. The whole subject of the recovery of public demands came under review during the year in connection with the passing of Act I (B.C.) of 1895, and the Lieutenant-Governor trusts to this Act, to the creation of the Arrear Collection Department, and the revision of the Certificate Department's establishment now in progress, to facilitate the recovery of Government dues in the future."

Paragraph 15. *Compulsory measures for realisation.*—"The Lieutenant-Governor observes with satisfaction that in only eight districts were persons imprisoned for non-payment of Government demands, the number so punished being 12. Taking all demands together, 41 persons were imprisoned, against 34 last year, and of these, 20 were released after a short time on payment of their debts. Sir Charles Elliott desires that all District Officers will bear in mind his injunction that no one should be imprisoned for debt unless there is some admixture of fraud in the default."

Paragraph 16. *Estates under direct management.*—"It is satisfactory that the cost of management proper has been reduced from Rs. 2,37,587 to Rs. 2,20,836, but it is lamentable that, when Rs. 4,30,000 were available for expenditure, only Rs. 3,77,728 were spent, and the Board should require full explanation from officers who fail to spend profitably the whole of their allotments."

Full explanation should, in future, be furnished of failure to spend profitably the whole of the allotments.

Paragraph 17. *Inspection of accounts.*—"The list of inspections of the registers and accounts of Government estates by Government officers of all grades now occupies an appendix of 11½ pages. The accounts, it is said, were tested by comparing the receipts granted to the raiyats with the counterfoils, and were generally found to be correct. In the Resolution on the Board's report for 1893-94, Government pointed out that this comparison, though useful in itself, was not exhaustive and should not be relied on as the sole method of testing for irregularities. There are many kinds of fraud and omission which would not be discovered by this test alone."

The Board observe that this should be noticed in future reports by the Commissioners.

Paragraph 23. *Advances under the Land Improvement Loans Act.*—"In last year's Resolution it was pointed out that there was nothing to show how the opening balance, said to be Rs. 2,21,685, due on 1st April 1893, was arrived at, but the two columns 26 and 27 of Appendix XV, which show the balance due during the year but not recovered, and the balance outstanding at the end of the year but not yet due, ought together to make up a total equal to that shown in column 2 of the statement for next year. By this calculation the outstanding on the 31st March 1894 should have been Rs. 2,03,321, but the opening balance of the 1st April 1894 is shown as Rs. 1,96,708. The same calculation gives the closing balance of 1894-95 as Rs. 1,82,075, and if next year any error in this figure is found to exist, it should be explained."

Paragraph 23. *Advances under the Agriculturists' Loans Act*—"Out of the demand for the year, Rs. 2,33,282 principal and Rs. 33,423 interest, total Rs. 2,66,705, only Rs. 1,48,211 were collected and Rs. 2,402 remitted, leaving a balance of Rs. 1,16,092 on the year's transactions. The percentage of collections on the realisable demand of the year was only 55·5, and it is remarkable that the Board have no word of criticism to pass on the officers who have been most remiss in these collections. Two-thirds of the whole arrear of the Province is due from the three districts of Saran, Champaran, and Muzaffarpur."

The Collectors of the districts mentioned should report the cause of the large outstanding balances.

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Paragraph 27. *Training of Junior Civilians in Survey-settlement work.*—"The Lieutenant-Governor trusts that the Board will bear in mind the orders of Government, and will insist on as many as possible of the junior officers being put through a course of training wherever survey-settlement operations are in progress in their districts."

No. 2.

THE Board's cess report for 1894-95 and the Government resolution thereon are herewith circulated for the information and guidance of all Revenue officers.

2. The attention of the district officers concerned is drawn to the remarks of Government in paragraphs 6 and 7 of the resolution as to the short collections of cess and explanations given regarding them, and to the remarks in paragraph 8 as to arrears barred by limitation.

3. The district officers are requested to note the orders of Government (quoted below) at the end of paragraph 7 of the resolution on the cess report for 1893-94 circulated with the Board's Circular Order No. 7 of November 1894, and to carry out these instructions in their reports for the coming year 1895-96:—

"As regards the 15 days' grace it would be easy to distinguish the amount due on the last kist, the 28th March, the payment of which cannot be enforced till the 12th April. This might be separated off and the remainder shown as the true arrear for the collection of which the Collector is held responsible. The success attained in collecting this sum would be the test of the efficiency of the department in the district."

No. 3.

Substitute "*" asterisk for † dagger against the figure "10" in column 6 against entry chalan No. 205 in the first kist of the form, Appendix "F," at page 80 of the Tauzi Manual.

2. *Strike out* * asterisk from the figure "10" in column 4 against the entry chalan No. 205, and *put* † dagger against the

figure "3" in column 5 against the entry chalan No. 1121, in the above form of the Manual.

3. *Substitute* 16th and 18th June for 26th and 28th June respectively in column 2 of the compartment for the first kist in the form of Road and P. W. Cess Ledger, Appendix "Q," at page 98 of the Tauzi Manual.

No. 4.

Substitute the following rule for rule 6, section I, chapter IV, pages 53 and 54, of the Tauzi Manual:—

Appointment and dismissal of officers.—The Collector will appoint and may dismiss his own office and tour establishments. An appeal from the Collector's order lies to the Commissioner. The powers of appointing, removing, punishing, and granting leave to postmasters, dák-runners, and any other persons employed under section 2 of the Act, are vested in the Postmaster-General and the several officers of the Imperial post-office in whom the powers of appointing, removing, punishing, and granting leave to persons of the same grades in the Imperial post are vested. In order to enable the Collector's office to check the monthly pay-bills of the zamindari dák establishments, the Superintendent will, on the first day of each month, submit to the Collector a list of all appointments, removals, punishments, and leave, affecting the pay-bill of the preceding month.

No. 5.

In order to enable the Board to check kistwar returns Nos. X and XXXVIII with greater certainty, District Officers are requested to append to these returns a certificate that the verification of the goshwara with the ledger, as provided for in rule 7, section XX, chapter II, page 41, and in rule 4, section IV, chapter III, page 45, respectively, of the Tauzi Manual, has been carried out, and the certificate should show the percentage of cases checked by the officers required to do so. This certificate does not supersede

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that prescribed in paragraph 7 of the Board's Circular Order No. 7 of March 1891, so far as a certificate by the cess head clerk is required.

THE HON'BLE MR. D R. LYALL, C.S.I.

No. 6.

To the list of districts given in the margin of the foot-note to clause 11, section XVIII, on page 151 of the Excise Manual, add "Hazaribagh."

No. 7.

(*a*) THE following shall be added as question (*d*) to the questions prescribed in paragraph 4 of form No. 1 on pages 181-183 of the Excise Manual, and in paragraph 6 of form No. 2 on pages 183-185 of the Manual, the subsequent questions in paragraph 4 of form No. 1 being renumbered :—"Are all dates of inspection noted?"

(*b*) The following shall be added to form No. 2 as paragraph 40 :—

"40 (If the subordinate Excise Officer's work is in immediate subordination to the Subdivisional Officer and not to the Sadar Excise Deputy Collector.) The inspecting officer should examine the diaries, inspection reports and special case reports prescribed in the Board's Circular Order No. 8 of September 1889, and note whether they denote intelligence and activity."

2. In the excise license forms Nos. 12 and 13, printed on pages 197-198 and 199-200 of the Excise Manual, the reference in the headings shall be to clause 7, section V, and not to clause 8 of the same section.

3. The letter "A" shall be inserted after the figure 7 in line 2 of forms Nos. 62 and 64, on pages 267 and 269 respectively, of the Manual.

4. The letter "B" shall be inserted after the figure "7" in line 2 of the forms Nos. 12, 13, 18, 22, 28, 30, 34, 36, 66, 86, 116, and 124, on pages 197-198, 199-200, 212, 215-216, 221,

223-224, 227, 228, 270, 285, 312-313, and 318-319 of the Manual, respectively. REV. CIR. Nov. 1895.

5. In form No. 12 on pages 197-198 of the Manual—

(*a*) The word "counterpart" in the marginal note shall be corrected to "counterfoil."

(*b*) The columns (*c*) and (*d*) of the form of account given under condition VII shall be omitted.

(*c*) The following clause shall be inserted as condition VIII, the subsequent condition being renumbered:—"That he produce for inspection on demand of any Excise Officer above the rank of Jamadar his license and accounts, and that he do not prevent any Excise Officer of whatever grade from entering his shop at any hour of the day or night."

6. In line 4 of the instructions given on top of the form No. 14 on page 201 of the Excise Manual the words "or annual" shall be inserted after the word "monthly," and the words "except in the places marked with * where the annual fees are entered" shall be omitted.

7. The words "and Assam" shall be added after the words "the Lower Provinces of Bengal" at the end of the heading and in line 7 of the form No. 20, printed on page 214 of the Manual.

8. The following shall be substituted for the second clause of condition X of form No. 21 on pages 214-215 of the Manual and for the form subjoined thereto:—

That he keep a correct daily account showing sales of imported liquors and spirits manufactured in this country after the English method separately in the following form in a printed account book to be purchased at the $\frac{\text{Collector's}}{\text{Deputy Commissioner's}}$ office:—

DATE.	NAME OF ARTICLE.					
	(*a*) BALANCE IN HAND.		(*b*) QUANTITY RECEIVED.		(*c*) QUANTITY SOLD.	
	Gallons.	Bottles.	Gallons.	Bottles.	Gallons.	Bottles.
1	2	3	4	5	6	7

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9. The columns (*c*) and (*d*) of the forms of account given in clause 13 of form No. 13 on pages 199-200 of the Excise Manual and in clause VIII of form No. 22 on pages 215-216 of the Manual shall be omitted.

10. (*a*) In the heading of the form of license No. 28 printed on page 221 of the Manual, and in lines 7 and 8 of the form, the words "and fermented" after "spirituous" shall be omitted.

(*b*) The following clause shall be substituted for condition II of the forms Nos. 28 and 30, on pages 221 and 223-224 respectively of the Manual:—"That no spirituous liquors shall be brought for sale under this license except from a licensed or public distillery, or purchased from a licensed wholesale dealer and under a pass."

The following note shall be printed at foot of form No. 30, an asterisk being placed at the end of condition II:—

In the case of distillery liquor, condition II shall be as follows:—

"That no spirituous liquor shall be brought for sale under this license except from a public distillery or depôt, and under a pass."

(*c*) In conditions III and IV (present numbers II and III) of form No. 28 the words "this license" shall be substituted for "the license," and the words "or fermented" after the word "spirituous" shall be omitted.

11. The following corrections shall be made in form No. 30, printed on pages 223-224 of the Manual:—

(*a*) The words "and fermented" after the word "spirituous" in the heading and in the 9th line of the form shall be omitted, and the words "granting it" shall be substituted for the words "in charge of the distillery" after the word "officer" in condition III.

(*b*) The following shall be substituted for the existing condition VII:—"That he do not sell to one person at one time more than Imperial gallons or reputed quart bottles of spirits in the case of spirituous liquors manufactured in the native method, or more than two Imperial gallons or twelve reputed quart bottles in the case of spirituous liquors manufactured in the English method."

(*c*) The following note shall be inserted at the foot of the form, having reference to the revised condition VII, an asterisk being

placed at the end of that condition :—*"Except under a special pass granted by the Collector, Excise Deputy Collector or Subdivisional Officer, when the licensee may sell the amount specified in such pass."

(*d*) The following clause shall be substituted as condition XIII of the form:—"That he keep up a correct daily account showing sales of country spirits and country rum separately in the following form in a printed account-book to be purchased at the Collector's office:—"

For country spirit.

DAY OF THE MONTH.	Quantity remaining in store from yesterday.			QUANTITY RECEIVED THIS DAY, AND AMOUNT OF DUTY PAID.				Total quantity to be accounted for.			Quantity sold this day.			Quantity remaining in store at close of the day.			Remarks by official visitors, specifying time, date of visit, and rank of visitor.
				Quantity, and whence received.			Duty.										
	Gallons.	Quarts.	Pints.	Gallons.	Quarts.	Pints.	Rs.	Gallons.	Quarts.	Pints.	Gallons.	Quarts.	Pints.	Gallons.	Quarts.	Pints.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

For spirit manufactured after the English method.

DATE.	NAMES OF ARTICLES.					
	Balance in hand from yesterday.		Quantity received.		Quantity sold.	
	Gallons.	Bottles.	Gallons.	Bottles.	Gallons.	Bottles.
1	2	3	4	5	6	7

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(*e*) In line 3 of the note printed at foot of the form, as amended by the Board's circular No. 2 of October 1891, the words "spirit manufactured in the native method" shall be substituted for the word "liquor" after "country," and the clause "in all other places it is 12 reputed quart bottles" shall be added at the end of the note.

12. In form No. 59 on page 265 of the Manual, the figure "I" against the preamble shall be struck out, the present condition II shall be numbered I and the following shall be inserted as condition II:—

"That he make no sale of any quantity less than two gallons or 12 quart bottles."

13. (*a*) In the heading of form No. 62 printed on page 267 of the Manual the word "unfermented" shall be substituted for "fresh." In the marginal note of the form the word "counterfoil" shall be substituted for "counterpart."

(*b*) In line 6 of the form the words from "fresh tari" . . . . . to the end of the paragraph shall be omitted, and the following clause substituted in their place:—"Unfermented tari only as tapped from the tree under the provisions of Act VII (B.C.) of 1878 during the months of under the following conditions":—

(*c*) The following conditions shall be inserted in the form:—

I. That he pay to Government a fee of Rs. in advance.

II. That he do not transfer his license to any other party.

III. That he do not sell tari in its fermented state without taking out a separate license.

IV. That he produce his license for inspection on demand of any Excise Officer above the rank of a Jamadar, and that he do not prevent any Excise Officer of whatever grade from examining the stock at any hour of the day or night.

V. The infringement of any of the above conditions will subject the holder of this license to the penalties prescribed by the law.

14. The word "Jamadar" shall be substituted for the words "head-constable or chaprassi" in conditions XIV and XI of the forms Nos. 30 and 63, respectively, printed on pages 223-224 and 267-268 of the Manual, as well as in condition XIII of form

No. 116 on pages 312-313 of the Manual. The words "or chaprassi" in condition XV of form No. 57 on pages 260-263 of the Manual, shall be omitted. REV. CIR. NOV. 1895.

15. In the table given in form No. 76 on page 276 of the Manual, the figure "77" shall be substituted for "7" in the heading of column 1, the words "(*i.e.*, village, thana, zila)" shall be inserted after "residence" in column 2, and the word "condition" shall be substituted for "description" in column 6.

16. The following condition shall be substituted for condition I of the form No. 80 on page 281 of the Manual:—"That you take out a duly stamped license from the Collector of Rajshahi." The word "calendar" shall be substituted for "working" in condition II of the form, and the word "monthly" inserted before the word "statement" in line 1 of condition IV.

E. J. H.—Reg. No. 4684J—700—26-12-95.

NOVEMBER 1895.

THE HON'BLE C. C. STEVENS, C.S.I.

No. 8.

RULE 32, Section VIII, at page 29 of the Records Manual, 1895, is cancelled, and the following revised rules are substituted in its place :—

Additional charge to be levied.

32. In consideration of the additional time and trouble involved in copying documents of the nature described above, an additional charge may be levied from the applicants according to the following scale. In all cases requiring more than three folios, one additional folio may be taken for every four folios, that is to say, one additional folio may be taken in cases requiring 4 to 7 folios, two additional folios in cases requiring 8 to 11 folios, three additional folios in cases requiring 12 to 15 folios, and so forth. No additional charge should be levied in cases which require from 1 to 3 folios.

Payments to copyists.

32A. One-third of the additional fee will be credited to Government and two-thirds will be paid to the copyists.

No. 9.

THE following rule is to be substituted for Rules 1 and 1A, Section VIII (*i*), page 66 of the Wards' Manual, 1888 :—

Security from Managers' subordinates.

"1. Collectors should see that sufficient security is taken from all subordinates of Managers through whose hands money passes, and should be guided by the principles of the rules relating to the taking of security from

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public officers (Section XXV of the Revenue Officers' Manual, 1888) in fixing the amount and character of the security."

2. Securities in houses or landed property taken before the promulgation of the rules above referred to are to be continued and tested annually, the cost of testing being defrayed by the officers themselves.

No. 10.

SUBSTITUTE the following revised form of requisition for supplies for the form in the Appendix to Chapter XI, Troops, page 214 of the Board's Rules, 1888.

APPENDIX.

[SEE SECTION II, RULE 4.]

Requisition on the _____ for supplies required at _____ on the _____ 189 , for the fighting men, public followers, public and private cattle of the _____

Dated at _____ *189* .

Articles.	Quantity required.	Articles.	Quantity required.
1	2	3	4
For British troops.		*For public cattle.*	
Flour, wheat, first sort ...	...	Atta for elephants ...	...
Rice (descriptions to be specified).	...	Gram, first sort ...	...
		„ second sort ...	...
Salt (ditto) ...	...	Barley ...	...
Onions ...	...	Bajra or other inferior grain (to be specified).	...
Potatoes ...	...		
Vegetables, fresh ...	...	Oats ...	...
Firewood ..	...	Indian-corn ...	...
Charcoal ...	...	Dhan ...	...
Straw or grass for men's bedding.	...	Coolthi, Mutt, Gowar, Jowari (In Bombay Command only).	...
Oil (descriptions to be specified).	...		

Articles.	Quantity required.	Articles.	Quantity required.
1	2	3	4
For British troops.		*For public cattle.*	
Cotton for wicks ...	...	Mote ...	...
Tinning cooking utensils ...	...	Fodder, green ...	...
Hemp ...	...	„ dry ...	...
Baskets ...	...	Sugarcane ...	...
Ghurrahs, earthen ...	...	Kurbie, dry ...	...
		„ green ...	...
For Native troops and public followers.		Grass, „ ...	...
		„ dry, for rations ...	...
		„ „ horses' bedding.	
Atta ...	...		
Rice ...	...	Bhoosa, white ...	...
Dâl (descriptions to be specified).	...	„ missa ...	...
		Bran ...	...
Ghi	...	Salt (descriptions to be specified).	...
Salt (descriptions to be specified).	...	Oil . (ditto) ...	...
Turmeric ...		*For private cattle.*	

I do hereby certify that the articles specified in this requisition are indispensably necessary for the use of the _____ to the best of my judgment and belief, and after the most careful examination.

Examined.

_____ *Quartermaster.*

_____ *Commanding, Commissariat. Officer.*

NOTES.

I. This requisition should reach the District Civil Officer at least a fortnight before the date on which the supplies are required.

II. This requisition is to be framed by the Commissariat Department and Commanding Officer to the extent each will be responsible for the supplies to be paid for by the State and by troops.

III. Supplies not indented for, or required in excess of indent, cannot be demanded, and the Commissariat Agent and Commanding

Officer must make the best arrangements practicable to obtain them.

IV. Requisition for supplies in excess of actual requirements should on no account be made. If from any cause the quantity provided on indent is subsequently found to much exceed requirements, the official on whose requisition the excess supply was furnished should, in concert with the Civil Officer, make such arrangement for its disposal as may appear best for all concerned.

V. Officers and others who may require sheep, fowls, kids, milk, eggs, or other articles not specified in the form of requisition, are not to employ soldiers or lascars in procuring them, but must send their servants into the neighbouring villages with money for their purchase. The civil functionary who attends the corps or detachment will be able to give information where such articles are likely to be obtained, but is in no case to interfere by his authority in procuring them.

VI. For transport mules and ponies grain of the cheapest kind locally obtainable to be requisitioned for.

No. 11.

The second clause of Rule 3, Section II, page 7 of the Records Manual, 1895, is cancelled, and the following revised clause is substituted in its place:—

"In such a case the records should be kept in the record-room of the district, on the revenue-roll of which the estate is borne, and not in that of the district where the lands, or some of them, lie."

"This rule should not apply to thakbust and survey maps, which should remain where they now are deposited. Patni records, *i.e.*, records of patni sales, should be kept in the district where the sale takes place. The records of all suits tried and applications heard under the Rent Law by District Officers and Deputy Collectors in the Chota Nagpur Division should be kept in the district in which they are tried."

Exceptions.

THE HON'BLE MR. C. C. STEVENS, C S.I.

THE HON'BLE MR. D. R. LYALL, C.S I.

No. 12.

THE Board direct that the following additions and alterations should be made in the Inspection Manual, 1891:—

2. Add the following to question 38 under head 1—Land Acquisition—at page 2 of the Manual:—

"Has the Collector ordered under the Land Acquisition Manual that reference should be made to him in all cases of awards, and, if so, on what grounds?"

3. Insert the following as No. 3, under head 2—Land Registration—General—at page 3 of the Manual:—

"Is the final order on the record of the mutation case cast by the deciding officers in the shape of revised form No. 220A?"

4. After question 3, under head 3—Moonshikhana—General—at page 4 of the Manual, insert the following:—

"3A. Are the registers kept up in English, or in what character? Are the figures used Arabic, or the numerals of any other language?"

"3B. Are registers used till they are exhausted, or are new registers unnecessarily opened every year?"

5. Add the following questions after No. 7 under head 3—Moonshikhana—General—at page 5 of the Manual:—

"7A. Has any limit of time been prescribed for each step in routine work?"

"7B. Does the District Officer or the Head of each Department invariably mention the dates by which cases other than routine ones are to be carried out?"

6. After No. 13, under head 3—Moonshikhana—General—at page 5 of the Manual, insert the following:—

"14. Do all Revenue Officers keep a diary in the form prescribed by the High Court in their Circular No. 8 and General

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Letter No. 6 of the 10th September 1892, and do they insert therein on the cause list, immediately after the list of criminal cases, if any, a statement showing the revenue case-work done during the day and the time occupied by it, as required by Circular Order No. 12 of November 1892?"

"15. Are revenue cases entered forward in the diaries?"

"16. Is attention paid to the entries in Register 46—Leave of Ministerial Officers—in the grant of leave to subordinates?"

7. Add the following questions after No. 8 under heading "Registers 21 and 22" at page 8 of the Manual:—

"9. Have any loans under the Agriculturists' Loans Act been given since the issue of Government Resolution No. 1638, dated the 22nd April 1892?"

"10. How far have the five conditions laid down been adhered to?"

8. Cancel the entry "Register 24 (*Hours of Attendance and Occupation of each Officer during Office hours*)" and the two questions below it at page 8 of the Manual.

9. Add the following questions after No. 7 under heading "Register No. 32" at page 10 of the Manual:—

"8. Has a list of khas mahals been prepared for each district in accordance with Government Order No. 1109, dated the 17th March 1892, showing how each such mahal came to be brought under direct management, its revenue history, its area and rent-roll, and whether it should be retained as a khas mahal or not?"

"9. Have schemes been drawn up in all large estates of these classes for works of material improvement? Have they received proper sanction, administrative and professional? Have any such works been undertaken during the last six months?"

10. Insert the following at page 11 of the Manual:—

"REGISTER 69."

(*Applications for Licenses to Explore and Prospect for Minerals.*)

"1. Has the register of applications for prospecting leases been opened in all mining districts?"

"2. Is it properly kept up?"

11. Add the following questions after No. 44, under head 5—Partition or Butwara—at page 15 of the Manual:—

"45. Is a statement (prescribed) showing the areas and number of the separate blocks (viz. what are called 'scattered parcels of land') in each of the newly-formed estates submitted with each case to the Commissioner for confirmation?"

"46. Are the order sheets in butwara cases kept in English, and every order recorded by the Deputy Collector with his own hand?"

"47. Is the actual date to which each case is adjourned clearly specified in the adjournment order, and the case put up on such date for further orders?"

12. Insert the following question after No. 65 in (*d*)—Mohafiz-khana—at page 19 of the Manual:—

"66. Is Register 41B kept up in the record-room properly? Does it show all departments which send in records? What is the greatest amount of delay between the disposal of a case and its despatch to the record-room? What number of records has the record-keeper received, but not registered and shelved?"

13. Insert the following under a new section 10A at page 26 of the Manual:—

"10A—TOURS."

"1. Have the tours of District Magistrates, and Collectors, and Subdivisional Officers fulfilled the instructions contained in Government Order No. 398T.—G., dated the 17th October 1891?"

14. After question 2, under head 11—Wards' and Attached Estates—at page 26 of the Manual, insert the following:—

"2A. What has been done towards making a field measurement and record of rights on each private estate under Government management? Have any certificates issued for arrear of rent in any such estate of which a record of rights has not been made?"

"2B. Have schemes been drawn up in all large estates for works of material improvement? Have they received proper sanction, administrative and professional? Have any such works been undertaken during the last six months?"

THE HON'BLE MR. D. R. LYALL, C.S.I.

No. 13.

THE Board direct that the word "licenses" be substituted for "villages" in the heading of column 3 of Form No. 44 at page 148 of the Benares Opium Manual, Part II.

No. 14.

THE Board direct that the word "licenses" be substituted for "villages" in the heading of column 3 of Form No. 45 at page 155 of the Bihar Opium Manual, Part II.

No. 15.

THE following sentence shall be added after the word "below" in the last line of clause 13, section XIV, on page 143 of the Excise Manual:—

"Any variation noticed at the time of issue in the quantity and strength of the liquor in store at the depôt is to be noted in the column of 'remarks' of the registers aforesaid, as well as in the stock tickets referred to in clause 6."

No. 16.

STRIKE out the latter part of clause 24, section III, page 112 of the Excise Manual, commencing from "The same rule applies to tari" down to "Deputy Commissioner's discretion," and substitute the following:—

"The same rule applies to tari license fees, except in any district in which the payment of tari license fees may be regulated by the special orders of the Commissioner of Excise, with the approval of the Board of Revenue."

E. J. H.—Reg. No. 4998J—28—9-1-96.

DECEMBER 1895.

THE HON'BLE C. C. STEVENS, C.S.I.

No. 1.

IN Return No. XXXII from one of the districts, the figures entered in column 7 of Table II were exclusive of the amount of income-tax deducted from the bills of the Wards' Department. The Collector, on being requested to include it in those figures, pointed out that all establishment bills chargeable to the General Rate under the Government Management of Private Estates Act, 1892, are debited directly in the body of the Treasury Cash-Book in which deductions on account of income-tax are not shown, and that no separate account is kept of such deductions in the treasury. The Board in consultation with the Accountant-General, have decided that amounts of income-tax deducted should be included in the figures shown in column 7. There will be no difficulty in doing this if such amounts are shown in column "Particulars" of the Treasury Cash-Book.

2. The following should be added as instruction (*e*) for the preparation of Table II at the foot of the form of Return No. XXXII, Appendix E, page 18, and as instruction (*c*) at the foot of the form of Return No. XXXIII, Appendix F, page 19 of Part IIIA of the Wards' Manual, 1888:—

Column 7 is intended to show, not the amount actually drawn, but the amount actually charged to the General Rate. The amounts, if any, of income-tax deducted from the bills of the Wards' Department should, therefore, be included in the entries in this column.

No. 2.

THE following rules, relating to the taking of security from public officers, are prescribed in supersession of the rules contained

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in Section XXV of the *Revenue Officers' Manual of* 1888. They apply to all officers, whether holding permanent or officiating appointments.

Section XXV.—Rules for taking security from Ministerial Officers.

1. Except in the cases specified below, all payments should be made direct to the treasury by the person from whom they are due, and should not pass through the hands of any Government official.

All payment to be made direct into treasury, with certain exceptions.

When money cannot be paid in on the day when it is brought, owing to the treasury being closed or to other sufficient cause, it should be deposited with the nazir, who should give a receipt On the next open day the nazir should pay in the money, and should attach a copy of the receipt to the chalan.

The following are instances of the exceptions which at present exist to the general rule of paying direct into the treasury, but the list is not meant to be exhaustive :—

(*a*) Collections of all kinds made by Government officers in the mufassal and brought to head-quarters.

(*b*) Receipts of the Registration Department.

A list of the officers who usually make collections in the mufassal is given below :—

(1) Tahsildars, patwaris, muharrirs, and peons of Government estates who are in charge of collection of rents.

(2) Excise officers in charge of collections, such as sub-inspectors and peons.

(3) Rural sub-registrars.

(4) Muharrirs receiving payments of agricultural loans when accompanying Collectors on tour, such amounts being realized by the Collectors. These officers should pay in the moneys collected as soon as they return to the district or subdivisional head-quarters.

Every officer through whose hands public money passes is to furnish security, which should as a rule be 10 per cent. in excess of the maximum amount likely to be in his custody at one time.

All officers handling public money to give security.

Where the application of this rule would cause hardship, and the amount of money under the officer's control cannot be diminished by administrative arrangements, the Board are authorized in special cases, and for reasons to be recorded in each case, to reduce the amount of security as far as they think necessary. Rev. Cir. Dec. 1895.

Amount of security: general principle.

3. The general principle of fixing security at 10 per cent. above the amount likely to be in their hands at one time, and not on the amount of their salaries, or at a fixed sum, applies to the following officers:—

Nazirs.	Money-order agents and their sureties.
Tahsildars.	Managers of estates which are the property of Government.
Excise darogas.	
Excise muharrirs.	

The Government allows to these officers the concession already granted to Public Works' employés by Resolution No. 152T.—G. of the 29th September 1894, namely, that the security of officers of 20 years' pensionable service or upwards may be diminished by a sum calculated on their monthly pay, multiplied by 25, with the proviso that the security shall in no case be diminished by more than one-half.

Exception in case of treasurers.

4. The amount of the security of treasurers is not regulated by these principles, and is determined by the number of treasury transactions in the district where they serve. The scale of security is as follows:—

	Rs.
Treasurers of 1st class districts	20,000
Ditto 2nd ditto	15,000
Ditto 3rd ditto	10,000

Exception in case of peons.

5. The general rule that every official who handles public money should give security is not to be enforced in case of peons. But in future no peon should be appointed who cannot give a security bond, executed by some person of known respectability

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and solvency, for his good and honest conduct, in the following form:—

"I know A.B. to be an honest man, and I agree to forfeit Rs. 50, if called upon to do so, should he be proved to have embezzled Government money up to that amount."

Security bonds to be taken from officers in charge of important public documents.

6. Security bonds for good and honest conduct, in the sum of Rs. 1,500, should be taken from record-keepers, and in the sum of Rs. 250 from the other officers named below, the amounts being reduced, if desired, after 20 years' pensionable service, as stated in rule 3:—

Designation of Officers.

Accountants.	Librarians.
Assistant record-keepers.	Sarishtadars.
Head clerks, except in the Registration Department.	Tauzi navises.
	Tauzi muharrirs.

Security in promissory notes.

7. Treasurers, and all officers who have to furnish security in excess of Rs. 500, shall give it in the form of Government promissory notes.

Security in Savings Bank deposits.

8. Officers who have to give security of Rs. 500 and under shall give it in the form of Post Office Savings Bank deposits.

Payment by instalments.

9. If an officer is unable to furnish the full amount of security due from him in a single payment, he may, at the discretion of the Board, be permitted to pay it by monthly instalments of not less than one-fourth of his pay.

Prohibition of house property as security.

10. House property may in no case be accepted as security.

Officers newly appointed.

11. No officer appointed after the date of these rules to any post requiring security will be permitted to furnish it in the form of landed property.

Treasurers.

12. Treasurers who already furnish security in landed property will not be required to furnish fresh security in promissory notes if, after special enquiry into the value of the security given and the possibility of realising it at short notice, the Board consider that fresh security need not be taken.

13. Officers not being Treasurers, who already give security in landed property, will be required to set apart 25 per cent. of their salaries in order to provide security in the form of promissory notes or Savings Bank deposits. The security given by them in landed property will remain in force until the requisite amount has been made up by deductions from their pay.

Other officers.

14. The form of security bond annexed to these rules is prescribed for Treasurers. In the case of Treasurers of district treasuries, no modification should be made in the form except after communication with the Government Solicitor. This form is also to be taken as a model in other cases in which security is required from officers having charge of public money. In such cases the nature of the office may be such as to call for modification in the wording of the form, but it is important that there should be as little difference as possible in the nature of the obligation of the signatories to the bond, and the interest of Government must, in every instance, be fully secured.

Form of security bond.

15. Promissory notes lodged as security may be returned after six months from the date of vacation of the office, but security bonds should be retained permanently, or until it is certain that there is no necessity for keeping them any longer.

Promissory notes when to be returned.

16. If the bond required from an officer be of a special character, such as to require the employment of an English solicitor for its preparation, it is optional with the officer to employ the Government Solicitor or any other. Heads of offices may accept a bond without taking the advice of the Solicitor to Government, on their own responsibility. Persons actually in the employ of Government are not liable to any charge for the preparation of any documents connected with their appointments. The Government law officers will draw up any such documents which the heads of offices may require.

Special bonds.

17. Public securities lodged with Government officers as a guarantee for the due performance of official duties are to be endorsed over and remitted through the Accountant-General to the

Securities to be remitted to the Comptroller-General.

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Comptroller-General, as laid down in the Resolution of the Government of India, Department of Finance and Commerce, No. 276, dated 30th April 1880. These orders apply also to securities lodged in the Bank of Bengal, as well as securities deposited as a pledge for the payment of revenue or rent and heretofore retained in the Collector's own custody.

In the case of Public Works Department officers.

18. Cash or other saleable securities deposited by officers of the Department of Public Works are to be received for safe custody, and returned by Collectors, on the requisition of the executive officer, countersigned by the Superintending Engineer.

Exemption of registration fees.

19. Security bonds given on plain paper by ministerial officers are exempted from payment of registration fees.

Security bonds to be deposited with the Inspector-General of Registration.

20. The security bonds of all officers are to be sent for safe custody to the Inspector-General of Registration. They should be sent in registered covers, and copies on plain paper should be retained in the collectorate for reference whenever necessary.

Register of securities.

21. A register of securities should be kept in the following form in every Collector's office:—

Serial number.	NAME OF OFFICER.	Designation or duties.	Amount of security payable.	Nature of security furnished.	Value of security furnished.	Date of bond.	Date of despatch to Inspector-General of Registration.	REMARKS.
1	2	3	4	5	6	7	8	9

2. The forms of bonds Nos. 1 to 3 in Appendix B, pages 73 to 86 of the Revenue Officers' Manual, 1888, are cancelled, and the following revised form is inserted as Appendix B of the Manual:—

APPENDIX B.

[*See Section XXV, Rule* 14.]

FORM OF SECURITY BOND.

KNOW all men by these presents that [*Principal*] of [*1st surety*] [*2nd surety*] of are held and firmly bound unto the Secretary of State for India in Council in the sum of Rs. to be paid to the said Secretary of State in Council his successors or assigns or his or their certain attorney or attorneys for which payment well and truly to be made we bind ourselves our heirs executors administrators and representatives jointly and every two of us bind ourselves our heirs executors administrators and representatives jointly and each of us binds himself his heirs executors administrators and representatives severally firmly by these presents sealed with our seals dated this day of 189 and each of us the said doth hereby for himself his heirs executors administrators and representatives covenant with the said Secretary of State in Council his successors and assigns that if any suit shall be brought touching the subject-matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at other than the said High Court in its Ordinary Original Jurisdiction the same shall and may at the instance of the said Secretary of State in Council be removed into tried and determined by the said High Court in its Extraordinary Original Jurisdiction.

WHEREAS the above bounden was on the day of 189 appointed to and now holds and exercises the office of Treasurer at AND WHEREAS by virtue of such office the said has amongst other duties the care charge and oversight of and responsibility for the safe and proper storing and keeping in the places appointed for the custody thereof respectively of all money specie bullion coin jewels Government currency notes stamps and Government securities of whatever description gold silver copper lead goods stores chattels or effects stored and used at received into or despatched from the Treasury of or paid deposited or brought into the said Treasury by any person or persons whomsoever and for any purpose or purposes whatsoever *and whereas* the said as such Treasurer aforesaid is also responsible that all such moneys specie bullion coin jewels Government currency notes stamps and Government securities of whatsoever description gold silver copper lead goods stores chattels or effects (hereinafter together only called "the said property") are and is of full measure and good quality when received into the said Treasury and until he has duly accounted therefor and for every part thereof in manner hereinafter referred to *and whereas* the said is bound whenever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all times intact in the places aforesaid and is also bound to attend for the purpose of discharging his duties aforesaid at such

times and places as his superior officers may appoint *and whereas* the said is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to do *and whereas* the bulk of the said property remains as well in the care charge and custody of the Treasury officer for the time being at as of the said but as between himself and the said Secretary of State for India in Council he the said is alone responsible and answerable therefor and for every part thereof *and whereas* the responsibility of the said for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from the said Treasury and delivered over to and a full and complete discharge therefor obtained from such persons and places as the District Officer of or other the person exercising his functions for the time being under the sanction of the Government of may direct *and whereas* the said in consideration of his said appointment has delivered and deposited with and endorsed over to as such District Officer as aforesaid Government securities to the extent of Rs. of which the numbers amounts and other particulars are set forth and specified in the Schedule hereunder written for the purpose of in part securing and indemnifying the said Secretary of State in Council his successors and assigns against all loss and damage which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed wasted embezzled stolen misspent misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by himself the said or any person acting for him in his said office during his absence or otherwise or by any sub-treasurers servants clerks sircars cash-keepers poddars coolies or other persons nominated or accepted by or serving under him the said or by any other person or persons whomsoever whether in the service of Government or otherwise *and whereas* the said [*Principal*] and the said [*1st surety*] and [*2nd surety*] as his the said sureties in that behalf have entered into the above bond in the penal sum of conditioned for the due performance by him the said of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him and the indemnity of the said Secretary of State in Council and his servants against loss from or by reason of the acts or defaults of the said and of all and every the person and persons aforesaid. Now the condition of the above written bond is such that if the said has whilst he has held the said office of Treasurer as aforesaid always duly performed and fulfilled the said duties

of the said office and other the duties aforesaid and if he the said shall whilst he shall hold the said office always duly perform and fulfil all and every the duties thereof aforesaid and further if the said and do and shall indemnify and save harmless the said Secretary of State in Council his successors and assigns the Government of and all and every the person or persons who from time to time has or have held or shall hold or exercise the said office of District Officer while the said has held or shall hold and enjoy the said office of Treasurer as aforesaid of and from all and every loss and damage which during the time the said has held executed and enjoy the said office has happened or been sustained or shall or may at any times or time hereafter during the time that he the said or his agent or agents nominee or nominees shall hold or exercise or act in the said office happen to or be sustained by the said Secretary of State in Council his successors or assigns the Government of or the said District Officer for the time being by from or through the means of the neglect failure misconduct disobedience omission or insolvency of the said or his said agent or agents nominee or nominees or of any of the sub-treasurers servants clerks sircars cash-keepers poddars coolies or other persons nominated accepted by or serving under him the said or his said agent or agents nominee or nominees or by from or through the consuming wasting embezzling stealing misspending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he or the said has acted or shall continue to act in the said office of Treasurer as aforesaid then this obligation to be void and of no effect otherwise the same shall be and remain in full force and virtue: Provided always and it is hereby agreed and declared that neither of them the said and shall be at liberty to terminate their suretyship except upon giving to the district officer for the time being of the Government of six calendar months' notice in writing of his or their intention so to do and their joint and several liability under this bond shall continue in respect of all omissions and defaults on the part of the said until the expiration of the said period of six months: Provided always and it is hereby declared and agreed by the said and with the said Secretary of State in Council that the Government promissory notes for Rs. so deposited as aforesaid respectively or such other Government security or securities to the same amount as the District Officer for the time being of the Government of may consent from time to time to accept and receive and shall accordingly receive in lieu of exchange for the same and the interest thereof respectively shall be and remain with the said District Officer for the time being or the Government of as and for part and additional security to the said Secretary of State in Council his successors and assigns for the purposes aforesaid with full powers to the said Secretary of State in Council his successors or assigns or his or their officers and servants duly authorized in that behalf from time to time as occasion shall

require to sell and dispose of the said Government securities or a sufficient portion thereof with the interest thereon and to apply the proceeds thereof in and towards the indemnity as aforesaid of the said Secretary of State in Council his successors and assigns as the case may require but nevertheless the interest of the said Government securities may in the meantime be paid over as the same shall be realized by the said District Officer for the time being or the Government or if they shall think fit to the said Provided further and it is hereby expressly agreed and declared between and by the said and the Secretary of State in Council that it shall be lawful for the said with the consent of the said District Officer or of other the person exercising his functions for the time being under the sanction of the Government of first had and obtained to change and substitute for the said deposit of Government promissory notes for Rs. or any part thereof or for any substituted notes from time to time other notes of the same or other loans of the same or greater value without in any way affecting the obligation of the said bond or the liability of the said and as such securities as aforesaid

The Schedule above referred to

And it is hereby lastly agreed and declared by and between the said [*Principal*] and the said [*one surety*] and [*other sureties*] as his the said [*Principal*] sureties and the said Secretary of State that on the vacation by the said [*Principal*] of his said office of the abovementioned Government promissory notes for Rs.
or any notes that may be substituted therefor as aforesaid shall not be at once returned to him but shall be and remain with the said [*the authority with whom the notes are deposited*] for the term of six months as security against any loss that may have been incurred by the Secretary of State owing to the neglect or default of the said [*Principal*] or any other person or persons as aforesaid and which may not have been discovered until after the vacation of his appointment by the said [*Principal*]: *Provided always* that the return at any time of the said Government promissory notes shall not be deemed to affect the right of the said Secretary of State to take proceedings upon the said bond against the said [*Principal*] and [*sureties*] in case any breach of the conditions of the said bond shall be discovered after the return of the said Government promissory notes.

No. 3.

It has been brought to the notice of the Board by the Accountant-General, Bengal, that receipts, such as rent, cesses and other dues of a private estate under Government management, are sometimes credited to the sub head "Deposits received" under the

major head "Suspense account" for want of sufficient details in the chalans, and that these nominal deposits amount in some estates to large sums, and their transfer to the proper heads of account is sometimes delayed for years. Such receipts are unquestionably income as defined in section 2 of the Government Management of Private Estates Act, X of 1892, and are likely to escape assessment of the rates for a considerable time; and when the rates are charged on transfer of the items from deposits to the proper headings, the percentage at which they are levied may be higher or lower than that in force in the year in which the money was received. Further, the Accountant-General observes that on the release of an estate, any unadjusted deposits of this nature will escape assessment altogether.

2. The Board invite the attention of all officers concerned to rule 17, Section IV, page 49 of the Wards' Manual, 1888, and to the Board's circular letter to the address of all Commissioners of Divisions, No. 941A, dated the 21st August 1891, on the subject of suspense accounts. The rule cited allows the accounts of an estate to be kept open for one month after the close of the year for the special purpose of having all items under "Suspense account" adjusted under their proper headings. Managers of estates are therefore especially requested to see that this rule is strictly observed, and that all items of receipts, such as rent, cesses and other dues, are adjusted under their proper headings before submission of the Return No. XXXI of the current and future years.

3. In auditing the accounts of estates the Collector and the Local Auditor will bring specially to notice any laxity on the part of the management in this respect.

4. These orders should be communicated by District Officers to all Managers of estates.

No. 4.

THE Board are issuing tentatively a revised edition of the Certificate Procedure Manual, framed to suit the provisions of Act I (B.C.) of 1895. This edition will be current for six months, during which Revenue Officers are requested to watch its working,

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and at the end of the six months to report to the Board any amendments which may suggest themselves. The Board after considering such suggestions will issue a final edition with a table of contents and an index.

On receipt of the edition now being issued the Manual issued in 1888 should be treated as cancelled, including the copies incorporated in the Cess and Wards' Manuals, 1888, and the Land Registration and Butwara Manuals, 1889. It is not intended to reproduce the contents of the Certificate Procedure Manual in future editions of other Manuals.

No. 5.

FROM Appendix IVA at page 41 of the Records Manual, 1895, *strike out* the heading:—

"Applications for separate accounts and common registry."

And *add* a new heading at the end of the appendix:—

"Applications for separate accounts and common registry:—

(*a*) Granted ... Not to be destroyed.

(*b*) Rejected ... To be destroyed after two years."

No. 6.

THE following Resolution of the Government of India, regarding the disposal of town sites owned by Government is circulated to the Revenue officers for information and guidance, and is to appear as Appendix C, Chapter III, at page 50, of the Board's Rules, 1888:—

No. $\frac{21}{223-12}$.

Extract from the Proceedings of the Government of India, Department of Revenue and Agriculture,—(Land Revenue), No. $\frac{21}{223-12}$, *dated Simla, the 7th October 1895.*

READ—

Circular letter No. 6—223-I, dated 27th June 1894, to Local Governments and Administrations (except Assam), asking for information regarding the orders and the practice in force in the several Provinces with regard to the terms on which land in towns being the property of Government is leased or sold for building-sites.

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The following replies to the above Circular:—

From the Chief Commissioner of the Central Provinces, No. 3233, dated 26th July 1894.

From the Chief Commissioner of Coorg, No. 1313, dated 21st July 1894.

From the Government of the North-Western Provinces and Oudh, No. 1181-XII-929-C., dated 1st August 1894.

From the Government of Bengal, No. 3894-L.R., dated 6th August 1894.

From the Government of the Punjab, No. 633-S., dated 17th August 1894.

From the Government of Madras, No. 3139, dated 9th August 1894.

From the Secretary for Berar to the Resident at Hyderabad, No. 309, dated 22nd September 1894.

From the Chief Commissioner of Ajmere Merwara, No. 1421-167, dated 21st December 1894.

From the Government of Bombay, No. 681, dated 28th January 1895.

From the Chief Commissioner of Burma, No. 185-T.—15, dated 2nd March 1895.

RESOLUTION.

The Government of India have lately had under consideration the principles which should be followed in the alienation and assessment of town sites which are the property of Government, and with a view to ascertain existing practice enquiry was made from the several Provinces regarding the terms on which such land is usually leased or sold.

The replies cited in the preamble show that the present practice varies considerably from province to province and is not always in accord with the principles which the Government of India desire should be followed.

2. Where Government property in any town or station consists merely of isolated plots the areas of which are inconsiderable, effective control by Government is difficult, and the income derived is seldom commensurate with the trouble of management. In such cases the Government of India desire no change in the

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existing practice, and leave the treatment of these plots to the discretion of Local Governments; who may decide what shall be the maximum area of plots that may continue to be dealt with under existing rules for the management of *nazul* and similar lands included in Towns and Stations. Where, however, under the practice of the province, town lands are assessed to land revenue, these lands should ordinarily form no exception to this rule, even though sold outright by Government.

3. But where Government is the owner of the land upon which a town or station stands, save in so far as it has been already alienated, or where there are plots of land belonging to Government of larger area than is contemplated in the preceding paragraph, the interests of the State are of importance and it is desirable that the main principles upon which they are dealt with should be uniform. The objects which these principles should secure are three-fold: first that the grantee should in all cases acquire such security of tenure as to afford a sufficient inducement for the expenditure of capital in building and improvement; secondly, that the source of revenue should in no case be permanently alienated, but that a rent should in all cases be fixed, subject to periodical revision; and thirdly, that the amount of rent to be taken at each revision should be subject to such limitations as may be necessary to secure the grantee in his property.

4. The Government of India leave it to Local Governments and Administrations to decide whether sites should be sold, or leased, or granted on a permanent occupancy right. But if they are leased, the lease should not ordinarily be for a shorter period than thirty years, and should in all cases provide for renewals up to a minimum period of ninety years, if not in perpetuity.

5. Ground rent should in all cases be fixed. It should not ordinarily exceed 33 per cent. of the letting value of the site, or be less than the highest rate at which land revenue is assessed on lands in the neighbourhood. It should be subject to revision not less frequently than at each renewal, or, if the grant is in perpetuity, at intervals not longer than thirty years; and at each revision the above limitations should apply.

6. The Government of India desire that the above principles may be followed in future, and applied not only to all new grants,

but also to all renewals of existing grants or leases which may fall in in future, so far as they are not inconsistent with their terms.

The Government of Madras.
" " Bombay.
" " Bengal.
" " North-Western Provinces and Oudh.
" " Punjab.
The Chief Commissioner of the Central Provinces.
" " Burma.
" " Coorg.
The Secretary for Berar to the Resident at Hyderabad.
The Chief Commissioner, Ajmere-Merwara.

ORDER.—Ordered, that a copy of the foregoing Resolution be forwarded to the Local Governments and Administrations noted on the margin for information and guidance.

Ordered also, that a copy of the Resolution be forwarded to the Finance Department.

C. A. P.—Reg. No. 4996J—28—10-1-96.

DECEMBER 1895.

THE HON'BLE C. C. STEVENS, C.S.I.

No. 7.

IN continuation of the Board's Circular Order No. 11 of July 1893, regarding the levy of a percentage or poundage on the sale proceeds of property, under Article 7, Parts II, III and IV of the High Court's rules, under the Court-fees Act, the Board direct that a poundage fee of 8 annas should be levied for every Rs. 25, or part of Rs. 25, realized by the sale, up to Rs. 1,000, and that in respect of realizations exceeding Rs. 1,000, an additional fee of 4 annas for every Rs. 25 or part thereof should be levied.

No. 8.

As the word "Treasurer" in question 101 of the questions for Sub-divisional Treasury Inspections (Board's Miscellaneous Form No. 229) is superfluous, his case being provided for in question 102, and as by Circular Order No. 1 of June 1895, the words 'Tax Darogah" have been omitted from question 101, the Board direct that, till a new edition of the set of questions is issued question 101 should be corrected by hand to "What security does the Court Sub-Inspector give?"

No. 9.

IN accordance with the orders of Government, the Board direct that the following additional clause be inserted as the last clause of rule 1, section XVI, Chapter II, page 28, of the Tauzi Manual:—

"When payments of land revenue (or cesses) are made by means of transfer receipts, the person applying for a transfer receipt

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shall submit with his money two copies of the *chalan* to the Treasurer who is to issue the receipt. One of these chalans should be sent on to the Treasury which has to credit the money in the final account, and when so credited, the chalan should be receipted by the Treasury Officer of the crediting treasury and returned to the treasury issuing the transfer receipt for delivery to the payer. The payer can arrange to get the receipted chalan either personally or by leaving a stamped envelope addressed to himself."

No. 10.

Omit the words "*minus* the total of column 11 of the same" from the last line of rule 9 (ii), page 37, section XVIII, Chapter II of the Tauzi Manual.

2. *Substitute* the word "from" *for* the word "for" in the heading of column 5 of Table II of Return No X, Appendix N, page 94 of the Manual.

W. S.—Reg. No 5248J—28—22 1-96.